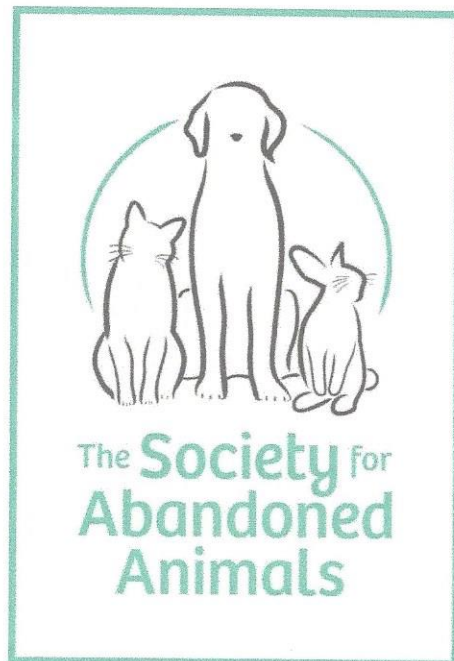


SOCIETY FOR ABANDONED ANIMALS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023



CHARITY NO: 245426

SOCIETY FOR ABANDONED ANIMALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2022 to 31 March 2023

Objectives of the charity

The objectives of the charity are to provide shelter, food, veterinary attention, companionship, and homes for animals abandoned by their owners.

The main activities of the charity are:

- Admission of cats, rabbits and dogs to our facility (although we have not admitted any dogs in this financial year)
- Provision of high-quality animal care both at the sanctuary site and in foster care
- Rehoming the animals admitted to our care
- Advancing animal welfare and education in our local community and beyond.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Achievements and performance

This is our first full year of trading since the charity reopened its doors following redevelopment works in 2020/2021 to future proof our premises. It has been a difficult year, but we are pleased to announce that we took in 185 cats and 36 rabbits and successfully rehomed 169 cats and 18 rabbits. Whilst numbers are down on previous years there have been difficult and challenging economic conditions.

As standard procedure we carry out home checks on all potential adopters, ensuring they understand the moral and financial responsibilities involved in owning an animal. Environmental conditions in the new home are assessed, and advice given regarding the suitability of amenities provided. Rabbits that are rehomed as house rabbits must have sufficient safe space in which to play or have a hutch and run that meets our minimum size requirements. We also rehome rabbits to live in pairs outdoors and the same applies to indoor rehoming where possible. Following evidence presented by the Association of Dogs and Cat Homes and consideration by the Board of Trustees we have now adopted the policy that street savvy older cats may be rehomed close to busy roads but only in suitable circumstances. We will not rehome kittens close to busy roads.

Any home checks undertaken are time-consuming, but essential in order to ensure that the right animal goes to the right home and owner, resulting in fewer rehoming failures. The ongoing welfare of all rehomed animals is paramount, and follow-up phone calls (and home visits if required) form an integral part of our rehoming policy.

All rehomed animals (apart from a very small number of kittens, due to age) are fully vaccinated, spayed/neutered, and micro-chipped prior to rehoming. Animals also have four weeks' free Petplan pet insurance included as part of their adoption. Our adopters remain in contact with us, letting us know how the animals have settled into their new homes, and alerting us to any problems or concerns. We accept all animals back into the rescue should they not settle or if the owners' circumstances change.

Our animal ambulance continues to enable us to provide high quality animal care and further our animal welfare work.

We continue to be a member of The Association of Dogs and Cats Homes and abide by their rules on animal welfare. We also work in collaboration with other charities in order to deliver more public benefit to animal welfare, including Cats Protection, Pawpurrs, Rabbit Welfare Association and Fund, Support Adoption for Pets, and the RSPCA.

SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Promotion of the charity's work

The Charity has continued to raise its media profile and continues its engagement with the local community which is essential for the future of the Charity.

We continue to improve our online presence through our website and social networking keeping all supporters and parties of interest engaged and up to date with the progress of the building works.

Volunteers

The Trustees express their thanks to all of our volunteers and acknowledge their invaluable contribution to the charity. Volunteers are involved in all areas of the charity including animal welfare, administration, reception, site maintenance, and fundraising. We could not continue to operate without their hard work.

Future Plans

During our closure we were able to refurbish existing buildings and demolish all unwanted and potentially unsuitable buildings. As a result of this we have created additional car parking, refurbished and remodelled reception area and office accommodation providing better segregation between front of house and back of house areas. We have a modern and inclusive environment purpose made to provide high quality animal care, able to generate sustainable income and encouraging community engagement via an attractive setting. During the next year, we will be developing a second secure dog exercise field, using funds generously provided by the Mayor of Trafford's Fund. This will give greater availability for those dogs that cannot otherwise be exercised in public. Other potential longer term developments include enhanced rabbit rehoming facilities and the possibilities of including other species in our rehoming services. The Board of Trustees have produced a new year strategic plan which will allow us to benchmark our future plans against achievement.

Financial Review

During the period, the Charity raised £358,382 (2022: £145,514). Donations income includes legacies of £241,034 (2022: £91,072). General costs of running the charity, excluding development project costs, were £128,060 (2022: £72,845), the increase in costs being mainly attributable to the site being operational for the full year. Expenditure on veterinary fees reflects a general increase in prices as well as a larger number of animals being admitted with health problems.

Total net assets as at 31 March 2023 amounted to £1,119,224 (2022: £934,126). This includes the freehold property the value of which is based on original cost less depreciation to date, increased by the cost of development that has taken place over the last year. The balance sheet value of £538,950 (2022: £512,837) does not necessarily reflect the market value of the property. The total bank balances were £573,800 (2022: £403,712).

Reserves policy

The Charity has a policy of ringfencing income from legacies for necessary development work at the site (the Development Fund), at the same time ensuring that there are sufficient unrestricted reserves to continue operations for a period of six months.

The Charity's net current assets for general use as at 31 March 2023 were £568,792 (2022 £386,953) Total expenditure was £128,060. (2022 £72,845)

Legacies totalling £241,034 have been credited to the Development Fund. £45,224 has been spent on redevelopment of the site during the year. This has been capitalised and forms part of the value of Freehold Property.

SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity was established by a Trust Deed dated 30 November 1966 and registered on 8 February 1967. This was varied by supplemental Deeds dated 27 September 2001 and 11 July 2007.

The Trust Deed prescribes that the charity is governed by a Management Committee consisting of a minimum of five and a maximum of fourteen members, elected by the ballot of Members of the Society. The Management Committee is collectively responsible for the general control and management of the charity and its members are Trustees under Section 94 of the Charities Act.

The Management Committee elects Trustees as officers to the roles of Chair, Secretary and Treasurer. The Management Committee meets regularly and delegates functions to the relevant Sub Committees.

Reference and Administration details

Trustees

Mrs Janet Tate-Smith
Mr Barry-John Saunders
Mrs Barbara Blaber
Mr Andrew Ellis
Miss Catriona Granger

CHAIR
INTERIM SECRETARY
TREASURER

Society Address

Society for Abandoned Animals
Peggy Henderson Animal Sanctuary
Mosley Acre Farm
Barfoot Bridge
Stretford
M32 9UP

<i>Charity number</i>	245426
<i>Telephone</i>	0161 973 5318
<i>Website</i>	www.saarescue.co.uk
<i>Email</i>	office@saarescue.co.uk
<i>Independent Examiner</i>	Sue Underwood BSc ACA 71 Winnipeg Quay Grain Wharf Salford Quays Manchester M50 3TY
<i>Bankers</i>	NatWest

SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the applicable Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on December 11th, 2023

and signed on their behalf by:



Janet Tate-Smith BSc (Hons) LL.M FRICS
CHAIR OF TRUSTEES

SOCIETY FOR ABANDONED ANIMALS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR ABANDONED ANIMALS

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 7 to 12.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

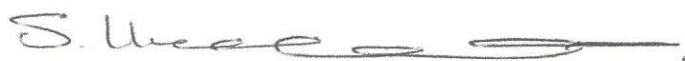
- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Sue Underwood BSc ACA

Date: 22nd January 2024

Sue Underwood BSc ACA
71 Winnipeg Quay
Grain Wharf
Salford Quays
Manchester
M50 3TY

SOCIETY FOR ABANDONED ANIMALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
		2023	2023	2023	2023	2022
	Note	£	£	£	£	£
Income from						
Donations and legacies	1	61,553	241,034	-	302,587	128,176
Charitable activities	1	54,846	-	-	54,846	17,314
Investment income	1	950	-	-	950	24
Total incoming resources		117,348	241,034	-	358,382	145,514
Resources used						
Cost of generating funds	2	1,366	-	-	1,366	511
Charitable activities	2	120,392	45,224	-	165,617	66,442
Governance costs	2	500	-	-	500	500
Other resources used	2	5,802	-	-	5,802	5,392
Total expenditure		128,060	45,224	-	173,284	72,845
Net income before transfers		- 10,712	195,809	-	185,098	72,669
Transfers between funds		79,539	- 66,776	- 12,764	-	-
Gains on revaluation, fixed assets, charities own use		-			-	-
Net movement in funds		68,828	129,034	- 12,764	185,098	72,669
Total funds brought forward 1 April 2022		543,251	378,112	12,764	934,126	861,457
Total funds carried forward 31 March 2023		612,079	507,145	0	1,119,224	934,126

SOCIETY FOR ABANDONED ANIMALS

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed Assets	3		
Freehold Property		526,186	512,837
Fixtures and Fittings		24,504	21,250
Motor vehicles		242	323
Assets in course of construction		0	- 0
Total fixed assets		550,932	534,409
Current assets			
Debtors, prepayments and accrued income	4	5,187	6,488
Cash at bank and in hand	5	573,800	403,712
Total current assets		578,987	410,200
Creditors: amounts falling due within one year			
Accruals	6	10,695	10,483
Total current liabilities		10,695	10,483
Net Current Assets		568,292	399,717
Total Net Assets		1,119,224	934,126
Capital and Reserves			
Designated funds		507,145	378,112
Restricted funds		0	12,764
General funds		612,079	543,251
Total Funds		1,119,224	934,126

The notes on pages 10 – 12 form part of these accounts

Approved by the Trustees and signed on their behalf on January 22nd, 2024 by:

Janet Tate-Smith

Janet Tate-Smith
Chair of Trustees

SOCIETY FOR ABANDONED ANIMALS

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2023

Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income

Income is credited to the Statement of Financial Activities as it becomes receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	2% of cost
Fixtures and fittings	25% reducing balance
Motor vehicles	15% reducing balance

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Analysis of income

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Donations and legacies					
Gift Aid	6,554	-	-	6,554	2,154
Donations	42,944	-	-	42,944	32,607
Membership	195	-	-	195	90
Legacies	-	241,034	-	241,034	91,072
Grants and corporate donations	11,860	-	-	11,860	2,252
Total	61,553	241,034	-	302,587	128,176
Charitable activities					
Open days and fundraising	14,572	-	-	14,572	2,882
Sale of goods	4,435	-	-	4,435	1,352
Boarding fees	6,990	-	-	6,990	75
Rental income	6,183	-	-	6,183	2,909
Miscellaneous services	545	-	-	545	12
Adoption income	14,356	-	-	14,356	2,285
Admissions income	1,170	-	-	1,170	810
Petplan commissions	6,595	-	-	6,595	6,989
Total	54,846	-	-	54,846	17,314
Investment income					
Bank interest received	950	-	-	950	24
Total	950	-	-	950	24

2. Analysis of expenditure

Raising funds					
Fundraising costs	1,366	-	-	1,366	511
Goods for resale	-	-	-	-	-
Total	1,366	-	-	1,366	511
Direct charitable costs					
Veterinary fees	48,266	-	-	48,266	14,108
Food and welfare	3,286	-	-	3,286	1,060
Staff costs	62,877	-	-	62,877	24,830
Rent and rates	2,605	-	-	2,605	1,377
Depreciation	15,938	-	-	15,938	9,309
Utilities	6,268	-	-	6,268	3,967
Repairs	667	-	-	667	68
Insurance	5,135	-	-	5,135	4,853
Security	1,272	-	-	1,272	1,510
Other premises costs	4,983	-	-	4,983	5,127
Motor vehicle expenses	1,556	-	-	1,556	234
Development project costs	-	32,461	45,224	-	-
Total	120,392	45,224	-	165,617	66,442

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 continued

Analysis of expenditure continued

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Other resources used					
Postage and telephone	2,174	-	-	2,174	2,198
Printing and stationery	-	-	-	-	-
Computer and office costs	1,698	-	-	1,698	1,944
Subscriptions	426	-	-	426	330
Legal and professional charges	-	-	-	-	-
Bank charges	1,504	-	-	1,504	920
Total	5,802	-	-	5,802	5,392
Governance					
Audit and Examination	500	-	-	500	500

3. Fixed Assets

	Freehold property	Fixtures & Fittings	Motor vehicles	Assets in course of construction	TOTAL
Cost at 1st April 2022	£633,430	£67,501	£10,650	£0	£711,580
Additions in Year	£26,019	£6,442			£32,461
ACOC capitalised					£0
Cost at 31st March 2023	£659,448	£73,943	£10,650	£0	£744,041
Depreciation at 1st April 2022	£120,593	£46,251	£10,327	£0	£177,171
Charge in year	£12,669	£3,188	£81	£0	£15,938
Depreciation at 31st March 2023	£133,262	£49,439	£10,408	£0	£193,109
Net Book Value at 31st March 2023	£526,186	£24,504	£242	£0	£550,932
Net Book Value at 31st March 2022	£512,837	£21,250	£323	£0	£534,409

4. Debtors, Prepayments and Accrued income

	2023 £	2022 £
Gift Aid due from HMRC	5,186	5803
British Gas refund	-	685
	5,186	6,488

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 continued

5. Cash at bank and in hand

Nat West Current Account	£266,163	£83,041
Nat West Business Reserve	£186,474	£215,929
Barclays Business Account	£53,679	£49,336
Barclays Community Account	£801	£765
Barclays Business Premium	£53,600	£53,483
Lloyds Treasurers Account	£12,872	£845
Cash in Hand	£211	£313
Floats	£0	£0
TOTAL CASH & BANK	£573,800	£403,712

6. Creditors and accruals

	2023	2022
	£	£
Vet fees	5,535	7,913
HMRC	3,584	1,686
Utilities	576	384
Independent Examination fee	1,000	500
Total	10,695	10,483

7. Employees

Total staff costs including National Insurance were £62,877 (2022: £24,830) with a full complement of staff on board, compared with the previous year's restricted operation.
No employee was paid in excess of £50,000

The average number of employees during the period that the Charity operated was 5 (2022: 3)
The average number of employees for the same period expressed as full-time equivalents was 4 (2022: 2)

8. Expenses paid to Trustees

No expenses were reimbursed to Trustees in the year. No remuneration was paid to any of the Trustees.