

SOCIETY FOR ABANDONED ANIMALS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025



CHARITY NO: 245426

SOCIETY FOR ABANDONED ANIMALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2024 to 31 March 2025

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 and rabbits
- 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 has been a difficult year, the cost-of-living crisis has resulted in difficult and challenging economic conditions with more animals needing to be rehomed. We have unfortunately had to turn many animals away due to our pens being constantly occupied. We are pleased to announce that we took in 162 cats (previous year 181) and 19 rabbits (previous year 66) and successfully rehomed 154 cats (previous year 120) and 22 rabbits (previous year 26).

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. 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 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 but we will be looking at replacing this in the coming years.

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, Rabbit Welfare Association and Fund, Pets at Home, and the RSPCA.

Our second dog field, developed last year using the donation from the Mayor of Trafford Fund, is continuing to give greater availability for those dogs that cannot otherwise be exercised in public.

SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

Now that we have created a modern and inclusive environment for staff and volunteers, our future plans are to provide some updated and high-quality animal care facilities for animals in our care and also facilities that are able to generate sustainable income and encourage community engagement. Subject to sufficient funding we are hopeful to complement our new outdoor rabbit project to review our facilities and look to use our freeing up of existing pens for more rabbit and other small animal boarding. We will be looking at developing a community garden to encourage new volunteers to use our facilities, allowing us to grow produce for our animals. Once this area is regenerated, we will be looking at redevelopment of our former, not fit for purpose dog kennels.

Financial Review

During the period, the Charity raised £153,367 (2024: £169,739). Donations income includes legacies of £25,571 (2024: £62,756). General costs of running the charity, excluding development project costs, were £226,883 (2024: £221,061).

Total net assets as at 31 March 2025 amounted to £975,999 (2024: £1,053,294). This includes the freehold property the value of which is based on original cost less depreciation to date. The balance sheet value of £499,809 (2024: £512,997) does not necessarily reflect the market value of the property. The total bank balances were £414,992 (2024: £520,200)

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 2025 were £415,065 (2024 £519,288) Total expenditure was £226,883. (2024 £221,061)

No Legacies have been credited to the Development Fund this year (2024: 52,411). £3,780 (2024: £14,608) has been spent on major maintenance.

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	CHAIR
Mr Barry-John Saunders	INTERIM SECRETARY
Mrs Barbara Blaber	TREASURER
Mr Andrew Ellis	
Miss Catriona Granger	
Ms Sarah Twibell	<i>Appointed 14/01/25</i>

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.saarecue.co.uk
<i>Email</i>	office@saarecue.co.uk

<i>Independent Examiner</i>	Sue Underwood BSc ACA 71 Winnipeg Quay Grain Wharf Salford Quays Manchester M50 3TY
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<i>Principal Bankers</i>	NatWest
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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 January 17, 2026, 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 2025, 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: 21st January 2026.

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 2025

		Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
		2025	2025	2025	2025	2024
	Note	£	£	£	£	£
Income from						
Donations and legacies	1	83,287	-	-	83,287	109,652
Charitable activities	1	66,615	-	-	66,615	56,936
Investment income	1	3,464	-	-	3,464	3,151
Total incoming resources		153,367	-	-	153,367	169,739
Resources used						
Cost of generating funds	2	2,909	-	-	2,909	2,908
Charitable activities	2	214,816	3,780	-	218,596	224,443
Governance costs	2	500	-	-	500	-
Other resources used	2	8,657	-	-	8,657	8,318
Total expenditure		226,883	3,780	-	230,663	235,669
Net income before transfers		- 73,515	- 3,780	-	- 77,295	- 65,930
Transfers between funds		60,096	- 60,096		-	-
Gains on revaluation, fixed assets, charities own use		-			-	-
Net movement in funds		- 13,419	- 63,876	-	- 77,295	- 65,930
Total funds brought forward 1 April 2024		644,509	408,785	-	1,053,294	1,119,224
Total funds carried forward 31 March 2025		631,090	344,909	-	975,999	1,053,294

SOCIETY FOR ABANDONED ANIMALS

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025	2024
		£	£
Fixed Assets	3		
Freehold Property		499,809	512,997
Fixtures and Fittings		60,989	20,828
Motor vehicles		136	181
Assets in course of construction		0	- 0
Total fixed assets		560,933	534,006
Current assets			
Debtors, prepayments and accrued income	4	7,846	6,832
Cash at bank and in hand	5	414,992	520,200
Total current assets		422,838	527,032
Creditors: amounts falling due within one year			
Accruals	6	7,773	7,744
Total current liabilities		7,773	7,744
Net Current Assets		415,065	519,288
Total Net Assets		975,998	1,053,294
Capital and Reserves			
Designated funds		344,909	408,785
Restricted funds		0	0
General funds		631,090	644,509
Total Funds		975,999	1,053,294

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

Approved by the Trustees and signed on their behalf on January 17th, 2026, by:



Janet Tate-Smith
Chair of Trustees

SOCIETY FOR ABANDONED ANIMALS

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2024

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

1. Analysis of income

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Donations and legacies					
Gift Aid	4,382	-	-	4,382	5,807
Donations	47,002	-	-	47,002	40,501
Membership	80	-	-	80	50
Legacies	25,571	-	-	25,571	62,756
Grants and corporate donations	6,253	-	-	6,253	537
Total	83,287	-	-	83,287	109,652
Charitable activities					
Open days and fundraising	14,043	-	-	14,043	13,459
Sale of goods	6,749	-	-	6,749	6,174
Boarding fees	11,519	-	-	11,519	13,751
Rental income	8,982	-	-	8,982	10,406
Miscellaneous services	401	-	-	401	197
Adoption income	16,917	-	-	16,917	6,005
Admissions income	395	-	-	395	120
Petplan commissions	7,609	-	-	7,609	6,825
Total	66,615	-	-	66,615	56,936
Investment income					
Bank interest received	3,464	-	-	3,464	3,151
Total	3,464	-	-	3,464	3,151

2. Analysis of expenditure

Raising funds					
Fundraising costs	2,909	-	-	2,909	2,533
Advertising & Marketing	-	-	-	-	375
Total	2,909	-	-	2,909	2,908
Direct charitable costs					
Veterinary fees	57,338	-	-	57,338	86,188
Food and welfare	5,722	-	-	5,722	7,810
Staff costs	107,255	-	-	107,255	78,507
Rent and rates	1,060	-	-	1,060	1,088
Depreciation	16,358	-	-	16,358	16,926
Utilities	11,178	-	-	11,178	6,418
Repairs	1,686	3,780	-	5,466	256
Insurance	5,934	-	-	5,934	5,371
Security	1,224	-	-	1,224	1,809
Other premises costs	6,042	-	-	6,042	4,392
Motor vehicle expenses	1,019	-	-	1,019	1,070
Development project costs	-	-	-	-	14,608
Total	214,816	3,780	-	218,596	224,443

Analysis of expenditure continued

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2025	2025	2025	2025	2024
Other resources used	£	£	£	£	£
Postage and telephone	4,246	-	-	4,246	2,600
Printing and stationery	380	-	-	380	127
Computer and office costs	2,378	-	-	2,378	3,037
Subscriptions	628	-	-	628	580
Legal and professional charges	-	-	-	-	415
Bank charges	1,026	-	-	1,026	1,560
Total	8,657	-	-	8,657	8,318
Governance					
Audit and Examination	500	-	-	500	-

3. Fixed Assets

	Freehold property	Fixtures, Fittings & Equipment	Motor vehicles	Assets in course of construction	TOTAL
Cost at 1st April 2024	£659,448	£73,943	£10,650	£0	£744,041
Additions in Year		£43,286			£43,286
ACOC capitalised					£0
Cost at 31st March 2025		£117,229	£10,650	£0	£787,327
Depreciation at 1st April 2024	£146,451	£53,115	£10,469	£0	£210,035
Charge in year	£0	£3,124	£45		£3,169
Depreciation at 31st March 2025	£146,451	£56,239	£10,514	£0	£213,204
Net Book Value at 31st March 2025	-£146,451	£60,989	£136	£0	£574,122
Net Book Value at 31st March 2024	£512,997	£20,828	£181	£0	£534,006

4. Debtors, Prepayments and Accrued income

	2025 £	2024 £
Gift Aid due from HMRC	7,846	6,832
	7,846	6,832

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 continued

5. Cash at bank and in hand

	YE 31/03/25	YE 31/03/24
6501: Nat West Current Account	£46,302	£184,210
6502: Nat West Business Reserve	£191,639	£188,980
6503: Barclays Business Account	£61,311	£57,660
6504: Barclays Community Account	£873	£837
6505: Barclays Business Premium	£55,050	£54,245
6506: Lloyds Account	£59,720	£33,777
6590: Petty Cash	£96	£491
6591: Floats	£0	£0
TOTAL CASH & BANK	£414,992	£520,200

6. Creditors and accruals

	2025 £	2024 £
Vet fees	2,920	5,086
HMRC	4,852	2,658
Total	7,773	7,744

7. Employees

Total staff costs including National Insurance were £107,255 (2024: £78,507) which represented a full complement of animal care staff, a fundraiser, and a centre manager.

No employee was paid in excess of £50,000

The average number of employees during the period that the Charity operated was 7 (2024: 7)

The average number of employees for the same period expressed as full-time equivalents was 6 (2024: 6)

8. Expenses paid to Trustees

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