

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

ANIMAL SAMARITANS

CHARITY REGISTRATION NUMBER 295345

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

ANIMAL SAMARITANS

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ANIMAL SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	295345
WORKING NAMES	AN SAMS ANIMAL SAMARITAN TRUST
START OF FINANCIAL YEAR	01 January 2021
END OF FINANCIAL YEAR	31 December 2021
TRUSTEES AT 31 DECEMBER 2021	Mrs CF Bishop (Chairman) Mrs S J McLaughlin (Secretary) Mrs E Forster Resigned 31st May 2020
SECRETARY	Mrs S J McLaughlin

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT	Trust deed dated 19th September 1986 amended 11 November 2002.
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REGISTRATION DATE	28 October 1986:Standard registration
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OBJECTS

(a) To rescue and provide care and shelter for unwanted, abandoned, neglected or ill-treated animals and to provide new homes for such animals wherever possible.

b) To assist owners of pets to meet veterinary fees where owners are unable to meet such fees.

PRINCIPAL OFFICE	76 Danson Crescent Welling Kent DA16 2AS
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BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 45Q
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INDEPENDENT EXAMINER	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF
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ANIMAL SAMARITANS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2021.

CHARITABLE OBJECTIVES FOR THE PUBLIC BENEFIT AND PRINCIPAL ACTIVITIES

The objectives of the Charity are:

- to rescue and provide care and shelter for unwanted, abandoned, neglected and ill-treated animals;
- to provide new homes for such animals wherever possible; and
- to assist owners of pets to meet veterinary fees where owners are unable to meet such fees.

The Charity offers pet rescue and re-homing services, assistance with veterinary and food costs and a compassionate telephone bereavement service.

ORGANISATION

The Trustees who served during the year are set out on page 3.

In accordance with the Trust Deed,

- The Trustees are appointed by existing Trustees;
- The number of Trustees should not be less than 3 nor more than 10.

The Trustees meet when necessary to consider achievements to date and future aims as well as review income and expenditure.

The principal address of the Charity is Welling, Kent.

FINANCIAL RESULTS AND FUTURE ACTIVITIES

Total incoming resources amounted to £67,815 (2020: £178,536). Total expenditure amounted to £81,483 (2020: £44,218). A deficit resulted of £13,668 (2020 Excess: £159,054). Net profit on investments was £0 (2020: £25,226). When opening balances were taken into account, there are total funds of £659,605 (2020: £673,273) to carry forward.

INVESTMENT POLICY

Any sums of cash at any time belonging to the Charity and not needed as a balance for working purposes shall be treated as capital and invested. The current investment is held in a Liontrust Sustainable Future Managed Account. The investments must be constantly monitored, and we have engaged an independent financial adviser for this purpose. Regular meetings are held between the Trustees and the Adviser to review the current investment portfolio and increase the amount invested, particularly if a legacy is received.

The Charity does not have any specific restricted funds.

RESERVES POLICY

The Charity's policy is to maintain as unrestricted funds, which are the free reserves of the Charity at a sufficient level to cover the direct charitable expenditure and governance costs. The current level of reserves will more than adequately cover foreseeable expenditure.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England Wales requires Trustees to prepare financial statements for each financial year which give a true view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommend;
- prepare the financial statements on the going concern basis unless it is inappropriate to do so.

ANIMAL SAMARITANS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2021

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England Wales requires Trustees to prepare financial statements for each financial year which give a true view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommend;
- prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ensure that the financial statements comply with the financial position of the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice for Charities (SORP 2015). The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACTIVITIES DURING 2021

The Cat and Rabbit Teams continued to work extremely hard to rescue and rehome cats and kittens and rabbits. The team also continued to assist with vet visits for members of the public who needed assistance.

Dog re-homing was not provided due to the complexity of finding the right person or people to co-ordinate the service. However, request from owners who require financial assistance with food and vets' bills continued to be received and are considered sympathetically by the Trustees.

Throughout the year, requests from pet owners for assistance with the cost of pet food and veterinary bills were considered by the Trustees. Most were paid either partially or wholly depending on the type of treatment and the total cost.

There was an unprecedented increase in the number of pets being offered for re-homing as well as many others being abandoned, which resulted in increased expenditure on fostering expenses and vets' fees.

Telephone bereavement counselling continued to be provided throughout the year, when requested.

FUTURE ACTIVITIES

With the assistance of a Charity Law Solicitor – Mark Lewis of Ladders in Worcester - the Trustees have commenced a process to apply to transfer the Trust into a Charitable Incorporated Association. This will enable the Trustees to adjust the activities to better reflect what the Trust has the capacity to deliver. It also reduces the liability of Trustees which it is hoped will assist in attracting new Trustees. Mr Lewis will also assist the Trustees with other Governance matters.

The Trustees will actively continue to recruit new Trustees to ensure that the work of managing the Trust is more evenly spread.

A review of the documentation used by volunteers will continue. This will assist the Hon. Treasurer and the Trustees to ensure that all steps have been taken to ensure that the financial records are accurate and for the prevention of fraud and other irregularities.

TRUSTEES' RESPONSIBILITIES

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

ANIMAL SAMARITANS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2021

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on 24 October 2022

Signed on their behalf by Trustee



Printed Name:

Mrs Susan J McLaughlin

ANIMAL SAMARITANS
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

Report to the trustees/ members of Animal Samaritans on the accounts for the year ended 31st December 2021.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Date:

ANIMAL SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOMING RESOURCES					
Donations & Legacies	3a	28,505	-	28,505	172,307
Investment Income	3b	109	-	109	3,096
Other Income	3c	39,201	-	39,201	3,133
TOTAL INCOMING RESOURCES		67,815	-	67,815	178,536
PAYMENTS					
Costs of Charitable Activities	4a	81,483	-	81,483	38,501
Costs of Generating Funds	4c	-	-	-	6,207
RESOURCES EXPENDED		81,483	-	81,483	44,708
NET INCOMING/(OUTGOING) RESOURCES		(13,668)	-	(13,668)	133,828
TRANSFERS BETWEEN FUNDS		-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)					
Revaluation Gain/(Losses)	5.1				25,226
NET MOVEMENT IN FUNDS		(13,668)	-	(13,668)	159,054
RECONCILIATION OF FUNDS:					
Balances Brought Forward		673,273	-	673,273	514,219
BALANCES CARRIED FORWARD		659,605	-	659,605	673,273

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes form part of these financial statements, found on pages:- 10 to 16

ANIMAL SAMARITANS

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Assets					
Tangible Assets	2	-	-	-	-
Investment Assets	6	309,080	-	309,080	275,226
		<u>309,080</u>	<u>-</u>	<u>309,080</u>	<u>275,226</u>
Current Assets					
Debtors & Prepayments	8	3,060	-	3,060	3,060
Cash at bank and in hand	7	359,953	-	359,953	397,587
Total Current Assets		<u>363,013</u>	<u>-</u>	<u>363,013</u>	<u>400,647</u>
Creditors: amounts falling due within one year	9	12,489	-	12,489	2,600
NET CURRENT ASSETS		350,525	-	350,525	398,047
TOTAL ASSETS less current liabilities		<u>659,605</u>	<u>-</u>	<u>659,605</u>	<u>673,273</u>
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		<u>659,605</u>	<u>-</u>	<u>659,605</u>	<u>673,273</u>
FUNDS OF THE CHARITY					
General Funds		659,605	-	659,605	673,273
Restricted funds	5	-	-	-	-
TOTAL FUNDS		<u>659,605</u>	<u>-</u>	<u>659,605</u>	<u>673,273</u>

Approved by the Trustees on 24 October 2022

Signed on their behalf by Trustee

Susan McLaughlin

Printed Name:

Mrs Susan McLaughlin

ANIMAL SAMARITANS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The Financial Statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The Financial Statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2005) and applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and comply with the Charities Act 1993.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Total income and Resources Expended

Income which includes donations, legacies, subscriptions, animal adoption and other income falling within the Charity's activities is credited to the revenue account when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The value of services provided by volunteers is not incorporated into these financial statements.

Income Tax recoverable under the Gift Aid provisions on donations is allocated as income in the year to which it applies.

Resources expended are included in the year in which they are incurred.

The Charity is not registered for Value Added Tax and accordingly expenditure is shown gross of irrecoverable Value Added Tax and included in the year in which it is incurred.

Investment Income and Interest

All interest is included when receivable.

Cost of Generating Funds

Fundraising expenditure is included in the year in which it is incurred.

Charitable Activities

Resources expended on charitable activities consist of expenditure incurred on the care and shelter of unwanted, abandoned, neglected or ill treated animals.

Governance Costs

Governance costs represent administration costs incurred.

ANIMAL SAMARITANS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation throughout the year.

Tangible Fixed Assets

Tangible fixed asset are stated at cost and depreciated at first year allowance and small pool rate.

Motor Vehicles	25%
Computer Equipment	25%
Plant & Equipment	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

ANIMAL SAMARITANS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

2. TANGIBLE FIXED ASSETS

	Motor Vehicles	Computer Equipment	Plant & Equipment	2021
Cost	£	£	£	£
At 1 January 2021	18,624	5,774	17,070	41,468
Additions	-	-	-	-
At 31 December 2021	18,624	5,774	17,070	41,468
Accumulated Depreciation				
At 1 January 2021	18,624	5,774	17,070	41,468
Charge for the Year	-	-	-	-
At 31 December 2021	18,624	5,774	17,070	41,468
Net Book Value				
At 31 December 2021	-	-	-	-
At 1 January 2021	-	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021 : None
31st December 2020 : None

ANIMAL SAMARITANS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
a) Voluntary Income					
Donations and legacies		28,505	-	28,505	172,307
		28,505	-	28,505	172,307
b) Investment Income					
Interest Received		109	-	109	3,096
		109	-	109	3,096
c) Other Income					
Other income		5,347	-	5,347	1,133
Disposals Gain on Tangible assets		-	-	-	2,000
Revaluation gain on Investments (Incl. tangible assets)		33,854	-	33,854	-
		39,201	-	39,201	3,133

ANIMAL SAMARITANS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
a) Charitable Activities				
Advertising and Marketing	787	-	787	1,694
Animal Transportation	1,495	-	1,495	-
Bank Charges	97	-	97	78
Cattery supplies	1,233	-	1,233	-
Computer & Software	-	-	-	1,800
Direct costs Advertising and Marketing	-	-	-	490
General expenses	1,297	-	1,297	267
Insurance	2,389	-	2,389	2,344
Laundry	1,425	-	1,425	-
Motor Expenses	-	-	-	825
Other expenditure	546	-	546	-
Posting, printing and stationery,	1,170	-	1,170	1,072
Premises Expenses	-	-	-	1,465
Repairs and Renewals	155	-	155	-
Subscriptions	294	-	294	816
Telephone	781	-	781	1,392
Training Costs	574	-	574	-
Travel	15	-	15	690
Direct costs:-	-	-	-	-
Direct costs Advertising and Marketing	-	-	-	490
Veterinary Charges	56,624	-	56,624	17,101
Vets' fees	-	-	-	263
Direct Costs Sundry Expenses	394	-	394	767
Foster Home Supplies	5,934	-	5,934	2,608
Pet food and kennels	3,644	-	3,644	1,492
Governance costs:-				
Independent Examiner Fee	60	-	60	150
Legal & Professional fees	2,568	-	2,568	2,700
	81,483	-	81,483	38,501
b) Cost of Generating Funds				
Realised loss on Investments (Incl. tangible assets)	-	-	-	6,207
	-	-	-	6,207

This page does not form part of the statutory financial statements

ANIMAL SAMARITANS

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

		Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Market value as at	01-Jan-21	275,226	-	275,226	63,045
Additions		-	-	-	193,162
Disposals Gain / (Loss)		-	-	-	(6,207)
Investment Assets - Revaluation Gain/(Loss)		33,854	-	33,854	25,226
Market value as at	31-Dec-21	309,080	-	309,080	275,226

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
CAF Cash Account	40,314	-	40,314	78,057
CAF Gold Account	154,358	-	154,358	154,358
Charity Bank Account	80,281	-	80,281	80,172
Co-operative Community Directplus	5,000	-	5,000	85,000
Co-operative Savings Account	80,000	-	80,000	-
	359,953	-	359,953	397,587

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Invesco	3,060	-	3,060	3,060
	3,060	-	3,060	3,060

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Sundry Creditors	11,619	-	11,619	1,790
Independent Examiner's Fee	870	-	870	810
	12,489	-	12,489	2,600

ANIMAL SAMARITANS

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2020 - None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.