

ANIMAL SAMARITANS

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

ANIMAL SAMARITANS
Contents Page
For the year ended 31 December 2022

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

ANIMAL SAMARITANS
Report of the Trustees
For the year ended 31 December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees are responsible for the preparation of the Trustees' Report and the 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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's state of affairs and of the incoming resources and application of resources by the Charity for that period. In preparing these financial statements the trustees are required to: Select suitable accounting policies and apply them consistently; Observe the methods and principles on the Charities SORP; Make judgements and accounting estimates that are reasonable and prudent; Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume the Charity will continue its operations.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain all of the Charity's transactions to ensure that the financial statements comply with the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OBJECTIVES AND 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.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Charitable activities during the year continued to be that of pet rescue and rehoming services, providing shelter and care for pets in need, and assisting with veterinary fees.

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.

Investment performance

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.

FINANCIAL REVIEW

Significant events

Legacies received during the year of £184321.52

Reserves

The Charity's policy is to maintain its 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.

The Charity does not have any specific restricted funds.

Total incoming resources amounted to £223,166 (2021: £67,815). Total expenditure amounted to £141,631 (2021: £81,483). A profit resulted of £81,535 (2021: Deficit: £13,668). When opening balances were taken into account, there are total funds of £677,812 (2021: £659,605) to carry forward.

Going concern

The trustees continue to adopt the going concern basis in preparing financial statements given their justifiable expectations that the charity has adequate resources to continue its operational existence for the foreseeable future.

ANIMAL SAMARITANS
Report of the Trustees Continued
For the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Trust deed dated 19th September 1986 amended 11 November 2002.

Recruitment and appointment of trustees

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	ANIMAL SAMARITANS
Charity registration number	295345
Principal address	76 Danson Crescent Welling Kent DA16 2AS

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Christine Frances Bishop
Susan Jane McLaughlin
William Basil McLaughlin
(Appointed: 05 September 2022)
Brian John Bishop
(Appointed: 05 September 2022)

Secretary	Susan Jane McLaughlin
------------------	-----------------------

Independent examiners	Orchard Business Services Orchard View Pook Lane Biddenden Ashford, Kent TN27 8JU
------------------------------	--

Approved by the Board of Trustees and signed on its behalf by

.....
Susan Jane McLaughlin

ANIMAL SAMARITANS
Independent Examiners Report to the Trustees
For the year ended 31 December 2022

We report to the trustees on our examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

No audit has been carried out 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 examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.



Orchard Business Services
Orchard View
Pook Lane
Biddenden
Ashford, Kent
TN27 8JU

23 August 2023

ANIMAL SAMARITANS
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted funds £
Income and endowments from:		
Donations and legacies	2	211,598
Charitable activities	3	3,798
Investments	4	7,770
Total		223,166
Expenditure on:		
Charitable activities	5/6	(141,631)
Total		(141,631)
Net income		81,535
Reconciliation of funds		
Total funds brought forward		596,277
Total funds carried forward		677,812

ANIMAL SAMARITANS
Statement of Financial Position
As at 31 December 2022

	Notes	2022 £
Fixed assets		
Investments	11/12	245,752
		245,752
Current assets		
Debtors	13	3,060
Cash at bank and in hand		429,874
		432,934
Creditors: amounts falling due within one year	14	(874)
Net current assets		432,060
Total assets less current liabilities		677,812
Net assets		677,812
The funds of the charity		
Unrestricted income funds	15	677,812
Total funds		677,812

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Christine Frances Bishop
Trustee

ANIMAL SAMARITANS
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

ANIMAL SAMARITANS meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2022
	£
Unrestricted funds	
Donations received	25,804
Legacies received	184,322
Sponsorships received	1,472
	211,598

3. Income from charitable activities

	2022
	£
Unrestricted funds	
<i>Activity 1</i>	
Income from charitable activities	3,798

4. Investment income

	2022
	£
Unrestricted funds	
Income from listed investments	2,570
Bank interest receivable	5,200
	7,770

ANIMAL SAMARITANS
Notes to the Financial Statements Continued
For the year ended 31 December 2022

5. Costs of charitable activities by fund type

	2022
	£
Unrestricted funds	
Activity 1	121,227
Support costs	20,404
	<u>141,631</u>

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2022
	£	£	£
Support costs			
Activity 1	121,227	20,404	141,631

7. Analysis of support costs

	2022
	£
Activity 1	
Management	1,244
Governance costs	19,160
	<u>20,404</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022
	£
Accountancy fees	5,071
	<u>0</u>

9. Particulars of employees

	2022
	£
Employees	0
	<u>0</u>

ANIMAL SAMARITANS
Notes to the Financial Statements Continued
For the year ended 31 December 2022

10. Tangible fixed assets

Cost or valuation	Plant and Machinery £	Motor Vehicles £	Computer Equipment £	Total £
At 01 January 2022	17,070	18,624	5,774	41,468
At 31 December 2022	17,070	18,624	5,774	41,468
Depreciation				
At 01 January 2022	17,070	18,624	5,774	41,468
At 31 December 2022	17,070	18,624	5,774	41,468
Net book values				
At 31 December 2022	-	-	-	-
At 31 December 2021	-	-	-	-

Investments

11. Analysis of movement of commercial investments

	Listed investments £
Market value at 01 January 2022	309,080
Net gain/(loss) on revaluation	(63,328)
Market value at 31 December 2022	245,752

12. Analysis of investments between funds as at year ended 31 December 2022

	2022 £
Unrestricted funds	
Listed investments	245,752
	245,752

ANIMAL SAMARITANS
Notes to the Financial Statements Continued
For the year ended 31 December 2022

13. Debtors

	2022 £
Amounts due within one year:	
Trade debtors	3,060
	<u>3,060</u>

14. Creditors: amounts falling due within one year

	2022 £
Trade creditors	99
Accruals and deferred income	775
	<u>874</u>

15. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2022 £
<i>General</i>				
General	596,277	223,166	(141,631)	677,812
	<u>596,277</u>	<u>223,166</u>	<u>(141,631)</u>	<u>677,812</u>

Purpose of unrestricted Funds

General
For use in providing charitable services

16. Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	-	245,752	432,060	677,812
	<u>-</u>	<u>245,752</u>	<u>432,060</u>	<u>677,812</u>

ANIMAL SAMARITANS
Notes to the Financial Statements Continued
For the year ended 31 December 2022

ANIMAL SAMARITANS
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	2022
	£
INCOME AND ENDOWMENT	
Donations and legacies	
Donations	25,804
Legacies	184,322
Sponsorships	1,472
	211,598
Charitable activities	
Income from charitable activities	3,798
	3,798
Investments	
Income from listed investments	2,570
Bank interest receivable	5,200
	7,770
Total incoming resources	223,166
EXPENDITURE	
Charitable activities	
Veterinary fees	(96,985)
Pet food	(4,514)
Animal transportation	(3,363)
Foster home supplies	(5,010)
Cattery supplies	(7,839)
Waste collection	(2,449)
Storage	(1,067)
	(121,227)
SUPPORT COSTS	
Management	
Advertising	(947)
Sundry	(215)
Bank charges	(82)
	(1,244)
Governance costs	
Accountancy fees	(5,071)
Legal fees	(2,609)
Cost of trustees' meetings	(74)
Premises costs	(3,273)
Motor and travel expenses	(458)
Other office costs	(1,942)
Insurance	(2,445)
Laundry	(2,801)
Subscriptions	(487)
	(19,160)
Total resources expended	(141,631)
Net Income	81,535