

# OTTERSPPOOL ANIMAL HAVEN

England & Wales · Charity number 1093973

## Details

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**Other names** OAH

**Status** Registered

**Legal form** Other

**Registered** 2002-09-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 14 Torquay Grove  
Stockport  
SK2 7BB

**Phone** 01614568515

**Email** [otterspoolanimalhaven@gmail.com](mailto:otterspoolanimalhaven@gmail.com)

**Website** [www.otterspoolanimalhaven.co.uk](http://www.otterspoolanimalhaven.co.uk)

## Activities

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**Objects:** TO PROVIDE VETERINARY CARE, TREATMENT AND SHELTER FOR ABANDONED ANIMALS AND TO EDUCATE THE PUBLIC IN MATTERS CONCERNING ANIMAL WELFARE.

**Activities:** To provide veterinary care, treatment and shelter for abandoned animals and to educate the public in matters concerning animal welfare.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Cheshire East
- Cheshire West & Chester

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£166,289	£107,144	-	-
2024-09-30	£134,175	£97,312	-	-
2023-09-30	£100,982	£79,127	-	-
2022-09-30	£165,138	£76,815	-	-
2021-09-30	£78,024	£53,606	-	-

## Trustees

Name	Role	Appointed
Ann Bowes		2014-01-26
Julie Dixon		2025-03-15
SUSAN MARGARET CHALLINOR		

**OTTERSPOOL ANIMAL HAVEN**

England & Wales - Charity number 1093973

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# Accounts

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**OTTERSPOOL ANIMAL HAVEN**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**



# OTTERSPOOL ANIMAL HAVEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S M Challinor A Bowes J Dixon	(Appointed 15 March 2025)
<b>Secretary</b>	J Dixon	
<b>Treasurer</b>	S Challinor	
<b>Charity number</b>	1093973	
<b>Principal address</b>	14 Torquay Grove Woodsmoor Stockport Cheshire SK2 7BB	
<b>Independent examiner</b>	Chadwicks Chartered Accountants Capital House 272 Manchester Road Droylsden Manchester M43 6PW	
<b>Bankers</b>	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	

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# OTTERSPOOL ANIMAL HAVEN

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# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 30 SEPTEMBER 2025*

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The trustees present their annual report and financial statements for the year ended 30 September 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)"

#### **Objectives and activities**

The charity's objects are to provide veterinary care, treatment and shelter for abandoned animals and to educate the public in matters concerning animal welfare. The policies adopted in furtherance of these objects are unchanged in the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The last year has seen quite a few changes in the way we operate and care for our dogs especially. Although during Covid we had stopped using Blossoms Boarding Kennels quite so much, they were always there if we needed them. Especially in the case of an emergency if a dog came in that a fosterer could not cope with. In December 2024 Blossoms closed down completely, the land was sold off for building. Also around the same time, the Greyhound Racing Kennels, from where we had re-homed numerous dogs, closed. It had been quite an advantage for us not to have to pay boarding fees for the dogs. We did however, cover all vets bills for them which included dental work and could be very expensive. It is of course a good thing for us that many racing tracks are closing down and the amount of greyhounds needing to be rescued should be greatly reduced. We now therefore rely completely on foster carers to look after any dogs that come in. It is easier said than done to get people for this job. Often the ones we do get become attached to the dog and end up adopting it. Such was the case with the people who fostered Gismo and likewise Chesney's foster carers. This is good but we have lost a foster home. Fortunately we have a couple of fosters who have managed to resist this temptation. With their help we have managed to home a lot of dogs. Sadly two dogs that came in had a lot of veterinary treatment but had to be put to sleep in the end. We have one of our greyhounds in long term foster as, unfortunately, the lady we homed him with had to go into a care home 18 months ago. Archie has multiple health issues making it difficult to find him a new home. This way he has a nice comfy sofa to sleep on and we foot all the vet bills.

The cat situation with us and other rescues is in crisis at the moment. Compared to previous years cat rehoming has been very slow this year. This is due to that fact that many of the cats we have in pens are either ailing or difficult. We have a non-destruction policy, which means if nothing goes out there is no room for anything to come in. The rising cost of veterinary bills has made it very difficult for people to commit to taking on a pet. We have been lucky to have had the help of a couple who also foster dogs for us. Some months ago we were alerted to a farmer who had a lot of feral cats on and around his land. Many of these cats and kittens were being killed on the road. Also many were dying as they have been so inbred. This has been a large undertaking for us, fortunately we have been able to trap some of the kittens and turn them round into sometimes shy but friendly home able cats. This makes our work rewarding. We have come a long way with this project though many will have to be neutered and returned to where they came from. We also had to re trap three cats we had neutered at the greyhound racing kennels. When they closed, this site was also up for redevelopment. Fortunately we were able to relocate them to local stables, though we remain responsible for their well being.

We have also paid for a number of rabbits to be neutered. Though we do not have facilities to take them in, if we are able to find homes we will help.

# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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### **Financial review**

Our shop and legacies see the bulk of our income. Our shop does very well the only problem being getting hold of suitable volunteers. As with many charities we seem to rely on the same people.

In March 2025 our Secretary Doris Kirkham decided to retire from her post. Doris was one of the first Trustees to start the Charity and was with us from day one. Julie Dixon who has been a volunteer from many years has been happy to take on the role of Secretary and we are pleased to have her with us.

Overall the year has been hard work but worth it in the end. We are well aware we would be nowhere without our loyal supporters.

### **Structure, governance and management**

The registered name of the charity with the Charity Commission is Otterspool Animal Haven, number 1093973. The charity was established by a charitable trust deed on 30th September 2002.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Kirkham	(Resigned 14 March 2025)
S M Challinor	
A Bowes	
J Dixon	(Appointed 15 March 2025)

The recruitment and appointment of trustees is as set out the charities constitution. The organisation is a small unincorporated charity set up for the welfare of animals.

The trustees' report was approved by the Board of Trustees.

### **A Bowes**

Trustee

Dated: 15 December 2025

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 30 SEPTEMBER 2025*

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The trustees are responsible for preparing 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 and Wales requires the trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OTTERSPOOL ANIMAL HAVEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OTTERSPOOL ANIMAL HAVEN

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I report on the financial statements of the charity for the year ended 30 September 2025, which are set out on pages 5 to 13.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Claire L Taylor BA(Hons), F.C.C.A  
Chadwicks  
Chartered Accountants  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 16 December 2025

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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	Notes	2025 £	2024 £
<b><u>Income from:</u></b>			
Donations and legacies	2	98,078	64,372
Activities for generating funds	3	53,982	58,284
Investments	4	14,229	11,519
		<hr/>	<hr/>
<b>Total income</b>		166,289	134,175
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	5	9,328	9,225
		<hr/>	<hr/>
Charitable activities	6	97,816	88,087
		<hr/>	<hr/>
<b>Total resources expended</b>		107,144	97,312
		<hr/>	<hr/>
Net gains/(losses) on investments	10	21,362	28,787
		<hr/>	<hr/>
<b>Net movement in funds</b>		80,507	65,650
		<hr/>	<hr/>
Fund balances at 1 October 2024		551,075	485,425
		<hr/>	<hr/>
<b>Fund balances at 30 September 2025</b>		631,582	551,075
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# OTTERSPOOL ANIMAL HAVEN

## BALANCE SHEET

AS AT 30 SEPTEMBER 2025

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		24,511		23,585
Investments	13		316,060		292,010
			<u>340,571</u>		<u>315,595</u>
<b>Current assets</b>					
Cash at bank and in hand		291,227		235,685	
<b>Creditors: amounts falling due within one year</b>	14		(216)		(205)
			<u>291,011</u>		<u>235,480</u>
<b>Total assets less current liabilities</b>			<u>631,582</u>		<u>551,075</u>
<b>The funds of the charity</b>					
Unrestricted funds			631,582		551,075
			<u>631,582</u>		<u>551,075</u>

The financial statements were approved by the trustees on 15 December 2025

S M Challinor  
Trustee

A Bowes  
Trustee

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### 1 Accounting policies

#### Charity information

Otterspool Animal Haven is a non-incorporated charity. The principal address is: 14 Torquay Grove, Woodsmoor, Stockport, Cheshire, SK2 7BB.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	10% straight line
Computers	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	2025	2024
	£	£
Donations and gifts	24,102	32,816
Legacies receivable	62,482	26,863
Grants receivables	10,000	-
Donated goods and services	1,494	4,693
	<u>98,078</u>	<u>64,372</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### 3 Activities for generating funds

	<b>2025</b>	<b>2024</b>
	£	£
Fundraising events	161	131
Shop income	51,280	54,705
Sponsorships and social lotteries	-	1,011
Commissions received	2,541	2,437
	<hr/>	<hr/>
Activities for generating funds	53,982	58,284
	<hr/> <hr/>	<hr/> <hr/>

### 4 Investments

	<b>2025</b>	<b>2024</b>
	£	£
Income from listed investments	6,107	6,992
Interest receivable	8,122	4,527
	<hr/>	<hr/>
	14,229	11,519
	<hr/> <hr/>	<hr/> <hr/>

### 5 Raising funds

	<b>2025</b>	<b>2024</b>
	£	£
<u>Trading costs</u>		
Operating charity shops	9,328	9,225
	<hr/>	<hr/>
	9,328	9,225
	<hr/> <hr/>	<hr/> <hr/>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 6 Charitable activities

	2025 £	2024 £
Staff costs	30,420	25,782
Depreciation and impairment	17,850	8,197
Animal food	3,615	3,591
Veterinary expenses	26,574	29,961
Other animal requirements	928	818
	<u>79,387</u>	<u>68,349</u>
Share of support costs (see note 7)	11,485	13,373
Share of governance costs (see note 7)	6,944	6,365
	<u>97,816</u>	<u>88,087</u>

### 7 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Boarding out rent and electricity	1,479	-	1,479	1,325
Motor expenses	3,493	-	3,493	4,883
Newsletter/leaflet printing and stationery	223	-	223	186
Telephone	1,520	-	1,520	1,363
Insurance	1,444	-	1,444	1,324
Repairs, maintenance and cleaning	3,326	-	3,326	4,292
Accountancy	-	780	780	592
Legal and professional	-	1,913	1,913	1,560
Sundry expenses	-	832	832	967
Investment management fees	-	3,419	3,419	3,246
	<u>11,485</u>	<u>6,944</u>	<u>18,429</u>	<u>19,738</u>
Analysed between				
Charitable activities	<u>11,485</u>	<u>6,944</u>	<u>18,429</u>	<u>19,738</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### 8 Trustees

Contracted service salary represents payments made to a trustee of the charity under an employment agreement signed on 8 April 2009 for which consent was granted by the Charity Commission in June 2009.

All payments have been made in accordance with clause 4.1 of the agreement, as amended under clause 19. Copies of the agreement can be inspected at the charity's correspondence address.

The treasurer claims a monthly mobile phone bill, these expenses are minimal and the mobile phone is mainly used for calls relating to the charity.

No other trustees (or any persons connected with them) received any remuneration or expenses during the year.

### 9 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	2	2
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	29,878	25,282
Other pension costs	542	500
	<u>30,420</u>	<u>25,782</u>
	<u>30,420</u>	<u>25,782</u>

### 10 Net gains/(losses) on investments

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	21,362	28,787
	<u>21,362</u>	<u>28,787</u>

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 12 Tangible fixed assets

	Land and buildings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2024	5,845	1,872	32,398	40,115
Additions	-	-	32,075	32,075
Disposals	-	-	(32,398)	(32,398)
At 30 September 2025	5,845	1,872	32,075	39,792
<b>Depreciation and impairment</b>				
At 1 October 2024	5,845	1,266	9,418	16,529
Depreciation charged in the year	-	151	8,019	8,170
Eliminated in respect of disposals	-	-	(9,418)	(9,418)
At 30 September 2025	5,845	1,417	8,019	15,281
<b>Carrying amount</b>				
At 30 September 2025	-	455	24,056	24,511
At 30 September 2024	-	605	22,980	23,585

### 13 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 October 2024 & 30 September 2025	282,745	9,265	292,010
<b>Carrying amount</b>			
At 30 September 2025	282,745	9,265	292,010
At 30 September 2024	282,745	9,265	292,010

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 13 Fixed asset investments

(Continued)

Investment objective: Growth

The charity expect the portfolio to grow over a number of years through a combination of reinvesting income and capital growth.

Movement in the funds is as follows:

	2025	2024
	£	£
Dividend income	6,107	6,992
Management fees deducted	(3,419)	(3,246)
Profit/Loss on the investments	21,362	28,787
Cash investment in the year	-	-
	<u>24,050</u>	<u>32,533</u>

### 14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>216</u>	<u>205</u>

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the profit and loss account in respect of defined contribution schemes was £542 (2024 - £500)

**OTTERSPOOL ANIMAL HAVEN**

England & Wales - Charity number 1093973

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# Accounts

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**OTTERSPOOL ANIMAL HAVEN**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**



# OTTERSPOOL ANIMAL HAVEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	D Kirkham S M Challinor A Bowes
<b>Secretary</b>	D Kirkham
<b>Treasurer</b>	S Challinor
<b>Charity number</b>	1093973
<b>Principal address</b>	14 Torquay Grove Woodsmoor Stockport Cheshire SK2 7BB
<b>Independent examiner</b>	Chadwicks Chartered Accountants Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT

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# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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The trustees present their annual report and financial statements for the year ended 30 September 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)"

#### **Objectives and activities**

The charity's objects are to provide veterinary care, treatment and shelter for abandoned animals and to educate the public in matters concerning animal welfare. The policies adopted in furtherance of these objects are unchanged in the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

This year has been very slow regarding the rehoming of our cats and dogs, from what we can gather other rescue centres have had a similar situation.

Our cat rehoming came to a complete stand still for a number of months. Fortunately a vet from the practice we use offered to foster a heavily pregnant cat that we had accepted. This cat gave birth to five kittens. Through her contacts, the vet was able to find homes for all this family which was a great relief to us. We carried out home checks and charged our usual donation. As in all cases we paid for all the vaccinations and neutering etc.

We now try to place the dogs we take in into foster homes. This tends to limit the size of dog we can take, as the fosterers normally prefer smaller dogs.

We have once again done a lot of work with ex racing greyhounds. The trainer where we have rehomed from was due to retire at the end of November 2024. Therefore during the year it has been a race against time to get the existing dogs neutered and up to date with dental work. It is important that they are in perfect condition for rehoming. The dental work in particular is very expensive with some costing up to £1,000.

In some cases we have given help to people who need help with their animals not financially but giving hands on care. If we can help with horses, dog walking or calling in to feed someone's cat, we will do so for a donation to our charity. All these donations help to give the animals in our care a very comfortable life until they can find a home of their own. If we are unable to bring an animal in we will give help with veterinary assistance where possible.

#### **Financial review**

Our Charity Shop remains the main provider of income for the work we do. The shop is entirely voluntary staffed meaning that once all expenses are covered (rent, business rates, waste disposal, utility bills and insurances etc.) everything else is profit on the sales and goes directly to our running costs, enabling us to provide the 365 days a year care, food and veterinary treatment for our charges. We are lucky to have a loyal band of workers, some who have been with us since the shop first opened.

Some of our supporters make a donation to us every month; some having signed a Gift Aid form which makes the money they donate go further.

In all we have had a good year, we have had a lot of expenses especially veterinary bills. However we have been able to raise enough money to keep our heads above water and continue our work, for which there is a never ending need.

#### **Structure, governance and management**

The registered name of the charity with the Charity Commission is Otterspool Animal Haven, number 1093973. The charity was established by a charitable trust deed on 30th September 2002.

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# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2024*

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The trustees who served during the year and up to the date of signature of the financial statements were:

D Kirkham

S M Challinor

A Bowes

The recruitment and appointment of trustees is as set out the charities constitution.  
The organisation is a small unincorporated charity set up for the welfare of animals.

The trustees' report was approved by the Board of Trustees.

**A Bowes**

Trustee

Dated: 17 January 2025

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

---

The trustees are responsible for preparing 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 and Wales requires the trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OTTERSPOOL ANIMAL HAVEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OTTERSPOOL ANIMAL HAVEN

---

I report on the financial statements of the charity for the year ended 30 September 2024, which are set out on pages 5 to 13.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Claire L Taylor BA(Hons), F.C.C.A  
Chadwicks  
Chartered Accountants  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 20 January 2025

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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	Notes	2024 £	2023 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	2	64,372	33,218
Activities for generating funds	3	58,284	58,851
Investments	4	11,519	8,056
Other income	5	-	857
<b>Total income</b>		<u>134,175</u>	<u>100,982</u>
<b><u>Expenditure on:</u></b>			
Raising funds	6	9,225	10,640
Charitable activities	7	88,087	68,487
<b>Total resources expended</b>		<u>97,312</u>	<u>79,127</u>
Net gains/(losses) on investments	11	28,787	2,877
<b>Net movement in funds</b>		65,650	24,732
Fund balances at 1 October 2023		485,425	460,693
<b>Fund balances at 30 September 2024</b>		<u>551,075</u>	<u>485,425</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# OTTERSPOOL ANIMAL HAVEN

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

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		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		23,585		31,687
Investments	14		292,010		259,477
			<u>315,595</u>		<u>291,164</u>
<b>Current assets</b>					
Cash at bank and in hand		235,685		194,466	
<b>Creditors: amounts falling due within one year</b>	15		(205)		(205)
			<u>235,480</u>		<u>194,261</u>
<b>Total assets less current liabilities</b>			<u>551,075</u>		<u>485,425</u>
<b>Net assets excluding pension liability</b>			<u>551,075</u>		<u>485,425</u>
			<u><u>551,075</u></u>		<u><u>485,425</u></u>
<b>The funds of the charity</b>					
Unrestricted funds			551,075		485,425
			<u>551,075</u>		<u>485,425</u>
			<u><u>551,075</u></u>		<u><u>485,425</u></u>

The financial statements were approved by the trustees on 17 January 2025

S M Challinor  
Trustee

A Bowes  
Trustee

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

#### Charity information

Otterspool Animal Haven is a non-incorporated charity. The principal address is: 14 Torquay Grove, Woodsmoor, Stockport, Cheshire, SK2 7BB.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	10% straight line
Computers	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	32,816	28,211
Legacies receivable	26,863	1,000
Donated goods and services	4,693	4,007
	<u>64,372</u>	<u>33,218</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 3 Activities for generating funds

	<b>2024</b>	<b>2023</b>
	£	£
Fundraising events	131	1,118
Shop income	54,705	54,794
Sponsorships and social lotteries	1,011	887
Commissions received	2,437	2,052
	<u>58,284</u>	<u>58,851</u>

### 4 Investments

	<b>2024</b>	<b>2023</b>
	£	£
Income from listed investments	6,992	6,141
Interest receivable	4,527	1,915
	<u>11,519</u>	<u>8,056</u>

### 5 Other income

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2024</b>	<b>2023</b>
	£	£
Net gain on disposal of tangible fixed assets	-	857
	<u>-</u>	<u>857</u>

### 6 Raising funds

	<b>2024</b>	<b>2023</b>
	£	£
<u>Trading costs</u>		
Operating charity shops	9,225	10,640
	<u>9,225</u>	<u>10,640</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 7 Charitable activities

	2024 £	2023 £
Staff costs	25,782	21,942
Depreciation and impairment	8,197	2,725
Animal food	3,591	2,788
Veterinary expenses	29,961	21,076
Other animal requirements	818	896
	<u>68,349</u>	<u>49,427</u>
Share of support costs (see note 8)	13,373	13,213
Share of governance costs (see note 8)	6,365	5,847
	<u>88,087</u>	<u>68,487</u>

### 8 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Boarding out rent and electricity	1,325	-	1,325	1,481
Motor expenses	4,883	-	4,883	4,861
Newsletter/leaflet printing and stationery	186	-	186	678
Telephone	1,363	-	1,363	1,354
Insurance	1,324	-	1,324	654
Repairs, maintenance and cleaning	4,292	-	4,292	4,185
Accountancy	-	592	592	435
Legal and professional	-	1,560	1,560	1,519
Sundry expenses	-	967	967	740
Investment management fees	-	3,246	3,246	3,153
	<u>13,373</u>	<u>6,365</u>	<u>19,738</u>	<u>19,060</u>
Analysed between				
Charitable activities	<u>13,373</u>	<u>6,365</u>	<u>19,738</u>	<u>19,060</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 9 Trustees

Contracted service salary represents payments made to a trustee of the charity under an employment agreement signed on 8 April 2009 for which consent was granted by the Charity Commission in June 2009.

All payments have been made in accordance with clause 4.1 of the agreement, as amended under clause 19. Copies of the agreement can be inspected at the charity's correspondence address.

The treasurer claims a monthly mobile phone bill, these expenses are minimal and the mobile phone is mainly used for calls relating to the charity.

No other trustees (or any persons connected with them) received any remuneration or expenses during the year.

### 10 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	2	1
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	25,282	21,501
Other pension costs	500	441
	<u>          </u>	<u>          </u>
	<u>25,782</u>	<u>21,942</u>

### 11 Net gains/(losses) on investments

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	28,787	2,877
	<u>          </u>	<u>          </u>

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 13 Tangible fixed assets

	Land and buildings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2023	5,845	1,896	32,398	40,139
Additions	-	95	-	95
Disposals	-	(119)	-	(119)
At 30 September 2024	5,845	1,872	32,398	40,115
<b>Depreciation and impairment</b>				
At 1 October 2023	5,260	1,167	2,025	8,452
Depreciation charged in the year	585	181	7,393	8,159
Eliminated in respect of disposals	-	(81)	-	(81)
At 30 September 2024	5,845	1,267	9,418	16,530
<b>Carrying amount</b>				
At 30 September 2024	-	605	22,980	23,585
At 30 September 2023	585	729	30,373	31,687

### 14 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 October 2023	250,998	8,479	259,477
Movement in the year	31,747	786	32,533
At 30 September 2024	282,745	9,265	292,010
<b>Carrying amount</b>			
At 30 September 2024	282,745	9,265	292,010
At 30 September 2023	250,998	8,479	259,477

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 14 Fixed asset investments

(Continued)

Investment objective: Growth

The charity expect the portfolio to grow over a number of years through a combination of reinvesting income and capital growth.

Movement in the funds is as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Dividend income	6,992	6,141
Management fees deducted	(3,246)	(3,153)
Profit/Loss on the investments	28,787	2,877
Cash investment in the year	-	-
	<u>32,533</u>	<u>5,864</u>

### 15 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>205</u>	<u>205</u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the profit and loss account in respect of defined contribution schemes was £500 (2023 - £441)

**OTTERSPOOL ANIMAL HAVEN**

England & Wales - Charity number 1093973

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# Accounts

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**OTTERSPOOL ANIMAL HAVEN**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**



# OTTERSPOOL ANIMAL HAVEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	D Kirkham S M Challinor A Bowes
<b>Secretary</b>	D Kirkham
<b>Treasurer</b>	S Challinor
<b>Charity number</b>	1093973
<b>Principal address</b>	14 Torquay Grove Woodsmoor Stockport Cheshire SK2 7BB
<b>Independent examiner</b>	Chadwicks Chartered Accountants Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT

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# OTTERSPOOL ANIMAL HAVEN

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Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

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# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The trustees present their annual report and financial statements for the year ended 30 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)"

### **Objectives and activities**

The charity's objects are to provide veterinary care, treatment and shelter for abandoned animals and to educate the public in matters concerning animal welfare. The policies adopted in furtherance of these objects are unchanged in the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

During the last twelve months we have, as usual, had more requests from people wanting to part with their pets than we have had from people wanting to offer a new, forever home to the animals in our care.

That said we have done quite well with re homing and probably for the first year ever we have re homed more dogs than cats.

As in previous years we have again had a steady flow of dogs from a "stray" kennels with which, over the years, we have worked very closely.

Fortunately most of these dogs have been able to go into one of our several foster homes prior to being rehomed, which obviously saves a lot of additional expense in kennelling fees.

All of these poor souls have needed a substantial amount of veterinary treatment, which could well be the reason that they had been abandoned in the first place and which has been very costly for us.

The veterinary bills this past year have been some of the largest we have ever seen. Not only pets that have come in as strays but those surrendered by their owners have needed significant sums of money spending on them. As prices have increased everywhere some people have obviously decided their pets' welfare is not important.

As greyhound racing seems to be on the decline in this country we have helped to re home a lot of greyhounds. This again can be expensive, not only do they require neutering but also fairly substantial dental work, which does seem to be a problem of the breed. The price of dentals has soared at all veterinary practices over the last few years. If we asked people to pay what we have spent on a pet when we re homed them we would never home anything.

We have had a steady flow of kittens throughout this year, luckily most of them have had lovely temperaments which mean we have been able to home them fairly quickly.

We have also had quite a few return adopters this year (i.e. people who have previously had pets from us). One couple who had their cat from us over 20 years ago getting in touch when they were looking for another cat after they had lost the cat which they had from us all that time ago.

We consider ourselves very fortunate to have found such good homes for the animals in our care. Also for the many supporters we have that are extremely generous to our cause.

# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---

### **Financial review**

Our Charity Shop remains the main provider of income for the work we do. The shop is entirely voluntary staffed meaning that once all expenses are covered (rent, business rates, waste disposal, utility bills and insurances etc.) everything else is profit on the sales and goes directly to our running costs, enabling us to provide the 365 days a year care, food and veterinary treatment for our charges.

All in all we feel that this has been yet another successful year for Otterspool Animal Haven, a year which saw us reach our 21<sup>st</sup> Anniversary as a Registered Charity.

### **Structure, governance and management**

The registered name of the charity with the Charity Commission is Otterspool Animal Haven, number 1093973. The charity was established by a charitable trust deed on 30th September 2002.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Kirkham  
S M Challinor  
A Bowes

The recruitment and appointment of trustees is as set out the charities constitution. The organisation is a small unincorporated charity set up for the welfare of animals.

The trustees' report was approved by the Board of Trustees.

### **D Kirkham**

Trustee

Dated: 22 January 2024

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 30 SEPTEMBER 2023*

---

The trustees are responsible for preparing 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 and Wales requires the trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OTTERSPOOL ANIMAL HAVEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OTTERSPOOL ANIMAL HAVEN

---

I report on the financial statements of the charity for the year ended 30 September 2023, which are set out on pages 5 to 13.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Claire L Taylor BA(Hons), F.C.C.A  
Chadwicks  
Chartered Accountants  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 19 January 2024

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

	Notes	2023 £	2022 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	2	33,218	111,231
Activities for generating funds	3	58,851	49,210
Investments	4	8,056	4,697
Other income	5	857	-
<b>Total income</b>		<u>100,982</u>	<u>165,138</u>
<b><u>Expenditure on:</u></b>			
Raising funds	6	<u>10,640</u>	<u>11,199</u>
Charitable activities	7	<u>68,487</u>	<u>65,616</u>
<b>Total resources expended</b>		<u>79,127</u>	<u>76,815</u>
Net gains/(losses) on investments	11	<u>2,877</u>	<u>(20,630)</u>
<b>Net movement in funds</b>		24,732	67,693
Fund balances at 1 October 2022		<u>460,693</u>	<u>393,000</u>
<b>Fund balances at 30 September 2023</b>		<u><u>485,425</u></u>	<u><u>460,693</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# OTTERSPOOL ANIMAL HAVEN

## BALANCE SHEET

AS AT 30 SEPTEMBER 2023

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	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		31,687		3,149
Investments	14		259,477		253,613
			<u>291,164</u>		<u>256,762</u>
<b>Current assets</b>					
Cash at bank and in hand		194,466		204,118	
<b>Creditors: amounts falling due within one year</b>	15		205		187
			<u>194,261</u>		<u>203,931</u>
<b>Total assets less current liabilities</b>			<u>485,425</u>		<u>460,693</u>
<b>The funds of the charity</b>					
Unrestricted funds			485,425		460,693
			<u>485,425</u>		<u>460,693</u>

The financial statements were approved by the trustees on 23 January 2024

D Kirkham  
Trustee

S M Challinor  
Trustee

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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### 1 Accounting policies

#### Charity information

Otterspool Animal Haven is a non-incorporated charity. The principal address is: 14 Torquay Grove, Woodsmoor, Stockport, Cheshire, SK2 7BB.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	10% straight line
Computers	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	28,211	21,905
Legacies receivable	1,000	86,171
Donated goods and services	4,007	3,155
	<u>33,218</u>	<u>111,231</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 3 Activities for generating funds

	<b>2023</b>	<b>2022</b>
	£	£
Fundraising events	1,118	2,325
Shop income	54,794	44,029
Sponsorships and social lotteries	887	620
Commissions received	2,052	2,236
	<u>58,851</u>	<u>49,210</u>

### 4 Investments

	<b>2023</b>	<b>2022</b>
	£	£
Income from listed investments	6,141	3,915
Interest receivable	1,915	782
	<u>8,056</u>	<u>4,697</u>

### 5 Other income

	<b>Unrestricted funds 2023</b>	<b>Unrestricted funds 2022</b>
	£	£
Net gain on disposal of tangible fixed assets	<u>857</u>	<u>-</u>

### 6 Raising funds

	<b>2023</b>	<b>2022</b>
	£	£
<u>Trading costs</u>		
Operating charity shops	10,640	11,199
	<u>10,640</u>	<u>11,199</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 7 Charitable activities

	2023 £	2022 £
Staff costs	21,942	18,289
Depreciation and impairment	2,725	1,244
Animal food	2,788	2,453
Veterinary expenses	21,076	20,171
Other animal requirements	896	1,012
	<u>49,427</u>	<u>43,169</u>
Share of support costs (see note 8)	13,213	11,049
Share of governance costs (see note 8)	5,847	11,398
	<u>68,487</u>	<u>65,616</u>

### 8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Boarding out rent and electricity	1,481	-	1,481	901
Motor expenses	4,861	-	4,861	4,015
Newsletter/leaflet printing and stationery	678	-	678	791
Telephone	1,354	-	1,354	1,096
Insurance	654	-	654	611
Repairs, maintenance and cleaning	4,185	-	4,185	3,635
Accountancy	-	435	435	375
Legal and professional	-	1,519	1,519	1,866
Sundry expenses	-	740	740	1,065
Investment management fees	-	3,153	3,153	8,092
	<u>13,213</u>	<u>5,847</u>	<u>19,060</u>	<u>22,447</u>
Analysed between				
Charitable activities	<u>13,213</u>	<u>5,847</u>	<u>19,060</u>	<u>22,447</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

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### 9 Trustees

Contracted service salary represents payments made to a trustee of the charity under an employment agreement signed on 8 April 2009 for which consent was granted by the Charity Commission in June 2009.

All payments have been made in accordance with clause 4.1 of the agreement, as amended under clause 19. Copies of the agreement can be inspected at the charity's correspondence address.

The treasurer claims a monthly mobile phone bill, these expenses are minimal and the mobile phone is mainly used for calls relating to the charity.

No other trustees (or any persons connected with them) received any remuneration or expenses during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	1	1
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	21,501	17,938
Other pension costs	441	351
	<u>21,942</u>	<u>18,289</u>
	<u>21,942</u>	<u>18,289</u>

### 11 Net gains/(losses) on investments

	2023 £	2022 £
Revaluation of investments	2,877	(20,630)
	<u>2,877</u>	<u>(20,630)</u>

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 13 Tangible fixed assets

	Land and buildings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2022	5,845	1,536	8,880	16,261
Additions	-	509	32,398	32,907
Disposals	-	(149)	(8,880)	(9,029)
At 30 September 2023	5,845	1,896	32,398	40,139
<b>Depreciation and impairment</b>				
At 1 October 2022	4,676	1,137	7,300	13,113
Depreciation charged in the year	584	116	2,025	2,725
Eliminated in respect of disposals	-	(86)	(7,300)	(7,386)
At 30 September 2023	5,260	1,167	2,025	8,452
<b>Carrying amount</b>				
At 30 September 2023	585	729	30,373	31,687
At 30 September 2022	1,170	399	1,580	3,149

### 14 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 October 2022	234,989	18,624	253,613
Movement in the year	16,009	(10,145)	5,864
At 30 September 2023	250,998	8,479	259,477
<b>Carrying amount</b>			
At 30 September 2023	250,998	8,479	259,477
At 30 September 2022	234,989	18,624	253,613

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 14 Fixed asset investments

(Continued)

Investment objective: Growth

The charity expect the portfolio to grow over a number of years through a combination of reinvesting income and capital growth.

Movement in the funds is as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Dividend income	6,141	3,915
Management fees deducted	(3,153)	(8,091)
Profit/Loss on the investments	2,877	(20,630)
Cash investment in the year	-	100,000
	<u>5,864</u>	<u>75,194</u>

### 15 Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Accruals and deferred income	<u>205</u>	<u>187</u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £441 (2022 - £351).

**OTTERSPOOL ANIMAL HAVEN**

England & Wales - Charity number 1093973

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# Accounts

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**OTTERSPOOL ANIMAL HAVEN**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**



# OTTERSPOOL ANIMAL HAVEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	D Kirkham S M Challinor A Bowes
<b>Secretary</b>	D Kirkham
<b>Treasurer</b>	S Challinor
<b>Charity number</b>	1093973
<b>Principal address</b>	14 Torquay Grove Woodsmoor Stockport Cheshire SK2 7BB
<b>Independent examiner</b>	Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT

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# OTTERSPOOL ANIMAL HAVEN

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Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

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# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 30 SEPTEMBER 2022*

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The trustees present their report and financial statements for the year ended 30 September 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)"

#### **Objectives and activities**

The charity's objects are to provide veterinary care, treatment and shelter for abandoned animals and to educate the public in matters concerning animal welfare. The policies adopted in furtherance of these objects are unchanged in the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

After a lot of our work had been fairly quiet during Covid, the end of 2021 saw things getting quite busy again. We had two dogs with fosterer's right through lock down. One because the owner was suffering with ill health and the other whose owner was in a care home with dementia. The first dog eventually went back to her owner and in January 2022 we got the go ahead from Social Services to re home the other dog. This fortunately freed up two spaces in the foster home which were to be filled very quickly. Having taken on one or two dogs from stray holding kennels over the years their requests for assistance increased. We were well aware that the dogs they asked us to take were normally in need of a lot of veterinary treatment.

The first dog we took was a West Highland Terrier who was in a very poor state. His main problem was dry eye which had been allowed to get way out of hand. Jake was in the care of one of our temporary fosterer's. After weighing up his health problems we decided to put him in a long term foster home. As an old dog with long term health problems we would not be able to re home him. It would be unfair to put him in kennels, it is better for him and for us not to have to pay kennelling bills. We pay for any veterinary treatment needed, in Jakes case this included visits to a veterinary eye specialist.

Next to arrive from the kennels were three dogs that had lived together, their owner had died and there was no where for them to go. These were two Shih tzus and a terrier cross. Over the years we have normally dealt more with larger breeds. Smaller breeds seem to becoming much more apparent in rescue; it could be due to the cost of grooming as well as vet fees. Only one of these dogs was neutered but he did need extensive dental work that took a few months to complete. The other two both needed neutering and dental work. Fortunately we got all of them to a stage where they could be re homed. They must be at a stage where they can pass a vet check and we can issue a one month free insurance certificate to the new owner. However if an animal has had dental work done this is an exclusion on the policy.

As these dogs left we took in a Yorkshire terrier needing castration and dental work. Fortunately due to his lovely nature he wasn't in forester for long.

Another Shih Tzu came along, unfortunately he was quite a difficult dog and didn't get on with the fosterer's other dogs. We therefore had to put him in kennels. Gizmo came with quite a lot of problems. We had to wait to castrate him, firstly because his skin was such a mess after a very bad flea allergy. Secondly after finding a heart murmur when he went to the vets he was referred to a veterinary cardiologist. He was found to have a problem with his mitral valve. No medication is required at the moment though could be in the future. Eventually he was castrated and we were lucky enough to find a long term foster home for him. His fosterer's had a dog from us 15 years ago. After losing him they felt they wanted to help us.

We have done a lot of work with greyhounds from the local racing trainer's kennels. As they retire we try to find homes for them. As they stay at the racing trainers kennels we save money on not having to kennel them ourselves. We pay to neuter them and there are very few greyhounds that pass through the vet's door without needing a dental. The owner of the greyhound does give us a donation towards this though.

# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2022

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Next into a foster home was another West Highland White Terrier, we hoped she would be easy to home but after veterinary inspection she was found to have large mammary tumours which are inoperable. This little bitch had just been used as a breeding machine. For now she is happy and pain free though she is on a lot of medication. She will stay in her foster home until the time comes to say goodbye.

Besides dogs from these kennels we have also taken on other dogs. One a Chihuahua bitch with a lovely temperament. There were also problems here as when she went for a dental it appeared on the X rays that the jaw had more or less perished making extractions dangerous. Therefore she was referred to a veterinary dental specialist who quoted us £1500 for the work as we are a charity. The final bill was actually £1800.

We have had a number of kittens come through; fortunately we have not been over run with them. There was a point during the summer where we could not fit in another cat. At this time we were alerted to three kittens that were living wild, as they were being fed we had to leave them. At a later date when they were old enough we trapped them and had them neutered. By this time they were too old to tame and re home. We have therefore returned them to where they came from where they are fed and happy.

In January we accepted a cat in a very poor condition that had been owned by a lady that had bred and shown cats. This cat would not have survived much longer if he had remained. The owner who had dementia threw food into the small pen he was in when she remembered. There were two other cats in the house that we eventually managed to get out. These cats were exotic shorthairs, though they were long haired with coats in the most disgusting state of matting we have ever seen. Sadly one of the cats had to see a veterinary cardiologist. Under her instruction he had to be euthanized as he had a blood clot. He was a "ticking time bomb" and could have died at any minute in agony. Needless to say we would have spent whatever was necessary had we been able to save him. The other two went through a long process of blood tests, dental work and de matt's before they could go to homes. It was rewarding to see the transformation when they did leave us.

#### **Financial review**

Fortunately we have been able to finance our work thanks to our loyal supporters many who donate on a regular basis, not only monetary donations but also goods for our charity shop. Our charity shop continues to do well and is in fact our main source of income. All the volunteers who work in the shop are extremely passionate about our cause and all are seen as loyal and trustworthy members of our team.

On the fund raising front since covid we have not done any fairs in the small Scout Hut we used to frequent as we are still aware of the dangers of crowding too many people together in a small space. However as we do realise the need to hold these events, they obviously keep the charities profile in the minds of local people and supporters; we have had two fun dog shows which are held in the open air. Thankfully we picked dates when the weather smiled on us for both of these events which meant that they were both well attended by supporters old and new.

#### **Structure, governance and management**

The registered name of the charity with the Charity Commission is Otterspool Animal Haven, number 1093973. The charity was established by a charitable trust deed on 30th September 2002.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Kirkham  
S M Challinor  
A Bowes

The recruitment and appointment of trustees is as set out the charities constitution.  
The organisation is a small unincorporated charity set up for the welfare of animals.

The trustees' report was approved by the Board of Trustees.

**D Kirkham**

Trustee

Dated: 6 February 2023

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 30 SEPTEMBER 2022*

---

The trustees are responsible for preparing 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 and Wales requires the trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OTTERSPOOL ANIMAL HAVEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OTTERSPOOL ANIMAL HAVEN

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I report on the financial statements of the charity for the year ended 30 September 2022, which are set out on pages 5 to 13.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Claire L Taylor BA(Hons), F.C.C.A  
Chadwick & Company (Manchester) Limited  
Chartered Accountants  
Statutory Auditors  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 7 February 2023

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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	Notes	2022 £	2021 £
<b><u>Income from:</u></b>			
Donations and legacies	2	111,231	28,490
Activities for generating funds	3	49,210	34,738
Investments	4	4,697	5,127
Government coronavirus grant		-	9,669
<b>Total income</b>		<u>165,138</u>	<u>78,024</u>
<b><u>Expenditure on:</u></b>			
Raising funds	5	<u>11,199</u>	<u>10,276</u>
Charitable activities	6	<u>65,616</u>	<u>43,330</u>
<b>Total resources expended</b>		<u>76,815</u>	<u>53,606</u>
Net gains/(losses) on investments	10	<u>(20,630)</u>	<u>18,921</u>
<b>Net movement in funds</b>		67,693	43,339
Fund balances at 1 October 2021		<u>393,000</u>	<u>349,661</u>
<b>Fund balances at 30 September 2022</b>		<u><u>460,693</u></u>	<u><u>393,000</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# OTTERSPOOL ANIMAL HAVEN

## BALANCE SHEET

AS AT 30 SEPTEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		3,149		4,394
Investments	12		253,613		178,419
			<u>256,762</u>		<u>182,813</u>
<b>Current assets</b>					
Cash at bank and in hand		204,118		210,319	
<b>Creditors: amounts falling due within one year</b>	14	<u>(187)</u>		<u>(132)</u>	
Net current assets			<u>203,931</u>		<u>210,187</u>
<b>Total assets less current liabilities</b>			<u>460,693</u>		<u>393,000</u>
<b>Income funds</b>					
Unrestricted funds			<u>460,693</u>		<u>393,000</u>
			<u>460,693</u>		<u>393,000</u>

The financial statements were approved by the Trustees on 6 February 2023

D Kirkham  
Trustee

S M Challinor  
Trustee

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

### 1 Accounting policies

#### Charity information

Otterspool Animal Haven is a non-incorporated charity. The principal address is: 14 Torquay Grove, Woodsmoor, Stockport, Cheshire, SK2 7BB.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

On 11 March 2020, Covid-19 was designated a pandemic by the World Health Organisation (WHO). The trustees continue to review the impact on the charity, ensuring provisions are put in place to mitigate any risk to the charity's ability to operate as a going concern. At the date of signing the financial statements, in the opinion of the trustees, Covid-19 will not impact on the charity's ability to operate as a going concern. Consequently, the charity continues to adopt the going concern basis in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	10% straight line
Computers	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	2022	2021
	£	£
Donations and gifts	21,905	25,491
Legacies receivable	86,171	-
Donated goods and services	3,155	2,999
	<u>111,231</u>	<u>28,490</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

### 3 Activities for generating funds

	<b>2022</b>	<b>2021</b>
	£	£
Fundraising events	2,325	1,000
Shop income	44,029	31,042
Sponsorships and social lotteries	620	605
Commissions received	2,236	2,091
	<hr/>	<hr/>
Activities for generating funds	49,210	34,738
	<hr/> <hr/>	<hr/> <hr/>

### 4 Investments

	<b>2022</b>	<b>2021</b>
	£	£
Income from listed investments	3,915	3,531
Interest receivable	782	1,596
	<hr/>	<hr/>
	4,697	5,127
	<hr/> <hr/>	<hr/> <hr/>

### 5 Raising funds

	<b>2022</b>	<b>2021</b>
	£	£
<u>Trading costs</u>		
Operating charity shops	11,199	10,276
	<hr/>	<hr/>
	11,199	10,276
	<hr/> <hr/>	<hr/> <hr/>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 6 Charitable activities

	2022 £	2021 £
Staff costs	18,289	17,308
Depreciation and impairment	1,244	1,464
Animal food	2,453	2,019
Veterinary expenses	20,171	9,579
Other animal requirements	1,012	627
	<u>43,169</u>	<u>30,997</u>
Share of support costs (see note 7)	11,049	7,544
Share of governance costs (see note 7)	11,398	4,789
	<u>65,616</u>	<u>43,330</u>

### 7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Boarding out rent and electricity	901	-	901	260
Motor expenses	4,015	-	4,015	3,796
Newsletter/leaflet printing and stationery	791	-	791	478
Telephone	1,096	-	1,096	511
Insurance	611	-	611	618
Repairs, maintenance and cleaning	3,635	-	3,635	1,881
Accountancy	-	375	375	320
Legal and professional	-	1,866	1,866	1,648
Sundry expenses	-	1,065	1,065	775
Investment management fees	-	8,092	8,092	2,046
	<u>11,049</u>	<u>11,398</u>	<u>22,447</u>	<u>12,333</u>
Analysed between				
Charitable activities	<u>11,049</u>	<u>11,398</u>	<u>22,447</u>	<u>12,333</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

### 8 Trustees

Contracted service salary represents payments made to a trustee of the charity under an employment agreement signed on 8 April 2009 for which consent was granted by the Charity Commission in June 2009.

All payments have been made in accordance with clause 4.1 of the agreement, as amended under clause 19. Copies of the agreement can be inspected at the charity's correspondence address.

The treasurer claims a monthly mobile phone bill, these expenses are minimal and the mobile phone is mainly used for calls relating to the charity.

No other trustees (or any persons connected with them) received any remuneration or expenses during the year.

### 9 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	1	1
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	17,938	16,986
Other pension costs	351	322
	<u>18,289</u>	<u>17,308</u>
	<u>18,289</u>	<u>17,308</u>

### 10 Net gains/(losses) on investments

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	(20,630)	18,921
	<u>(20,630)</u>	<u>18,921</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 11 Tangible fixed assets

	Land and buildings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2021	5,845	1,536	8,880	16,261
At 30 September 2022	5,845	1,536	8,880	16,261
<b>Depreciation and impairment</b>				
At 1 October 2021	4,091	1,004	6,773	11,868
Depreciation charged in the year	584	133	527	1,244
At 30 September 2022	4,675	1,137	7,300	13,112
<b>Carrying amount</b>				
At 30 September 2022	1,170	399	1,580	3,149
At 30 September 2021	1,754	532	2,108	4,394

### 12 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 October 2021	167,647	10,772	178,419
Movement in the year	67,342	7,852	75,194
At 30 September 2022	234,989	18,624	253,613
<b>Carrying amount</b>			
At 30 September 2022	234,989	18,624	253,613
At 30 September 2021	167,647	10,772	178,419

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 12 Fixed asset investments

(Continued)

Investment objective: Growth

The charity expect the portfolio to grow over a number of years through a combination of reinvesting income and capital growth.

Movement in the funds is as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Dividend income	3,915	3,531
Management fees deducted	(8,091)	(2,046)
Profit/Loss on the investments	(20,630)	18,921
Cash investment in the year	100,000	-
	<u>75,194</u>	<u>20,406</u>

### 13 Financial instruments

**2022**

**2021**

£

£

#### Carrying amount of financial assets

Instruments measured at fair value through profit or loss

234,989

167,647

### 14 Creditors: amounts falling due within one year

**2022**

**2021**

£

£

Accruals and deferred income

187

132

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £351 (2021 - £322).

**OTTERSPOOL ANIMAL HAVEN**

England & Wales - Charity number 1093973

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# Accounts

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**OTTERSPOOL ANIMAL HAVEN**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**



# OTTERSPOOL ANIMAL HAVEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	D Kirkham S M Challinor A Bowes
<b>Secretary</b>	D Kirkham
<b>Treasurer</b>	S Challinor
<b>Charity number</b>	1093973
<b>Principal address</b>	14 Torquay Grove Woodsmoor Stockport Cheshire SK2 7BB
<b>Independent examiner</b>	Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT

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# OTTERSPOOL ANIMAL HAVEN

## CONTENTS

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Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

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# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 30 SEPTEMBER 2021*

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The trustees present their report and financial statements for the year ended 30 September 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)"

#### **Objectives and activities**

The charity's objects are to provide veterinary care, treatment and shelter for abandoned animals and to educate the public in matters concerning animal welfare. The policies adopted in furtherance of these objects are unchanged in the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Our homing during the last year has been relatively slow, we homed 18 cats and only 5 dogs. During lockdown, many people went out and bought dogs from breeders. We did however have two dogs in foster care where their elderly owners had been taken into care homes and there was no one available to look after their pets. These two dogs were in our care for over a year, one waiting for Social Services to make a decision on the dog and its owner and the other dog, waiting for the owner's family to come to a decision. During this time both dogs had extensive dental work carried out as we felt it was needed and that we couldn't leave them in such discomfort. Both these situations have now been resolved, where we have re homed one dog and the other has gone back to her owner.

We have had a steady flow of cats during the year. Unfortunately, some come into us that will take a long time if ever to go into a home. People tend to want young cats and friendly ones, many of the cats that come into us may have had a rough start in life and have trust issues. They eventually feel safe in our environment and can be difficult to re home. If that is the case, they will stay with us for the rest of their lives, we go to great effort and expense to make their lives happy.

#### **Financial review**

We had no fundraising fairs last year, nor did we produce a newsletter. This was because Covid restrictions changed so much we did not want to book anything until we knew it was safe to go ahead. The welfare of our volunteers and supporters is of great importance to us.

Our charity shop has been our main support financially. We have also received some legacies and commission on any Petplan insurance that is taken out when we have rehomed a pet.

Even though our movements have been restricted since the COVID-19 outbreak, our work has had to carry on, because despite being in the throes of a pandemic, animals still needed the loving care and attention which our charity has always provided.

#### **Structure, governance and management**

The registered name of the charity with the Charity Commission is Otterspool Animal Haven, number 1093973. The charity was established by a charitable trust deed on 30th September 2002.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Kirkham

S M Challinor

A Bowes

The recruitment and appointment of trustees is as set out the charities constitution.

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# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

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The organisation is a small unincorporated charity set up for the welfare of animals.

The trustees' report was approved by the Board of Trustees.

**D Kirkham**

Trustee

Dated: 16 February 2022

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

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The trustees are responsible for preparing 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 and Wales requires the trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OTTERSPOOL ANIMAL HAVEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OTTERSPOOL ANIMAL HAVEN

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I report on the financial statements of the charity for the year ended 30 September 2021, which are set out on pages 5 to 13.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Tracey Connor BSc FCA  
Chadwick & Company (Manchester) Limited  
Chartered Accountants  
Statutory Auditors  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 17 February 2022

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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	Notes	2021 £	2020 £
<b><u>Income from:</u></b>			
Donations and legacies	2	28,490	24,296
Activities for generating funds	3	34,738	33,032
Investments	4	5,127	6,636
Government coronavirus grant		9,669	10,000
<b>Total income</b>		<u>78,024</u>	<u>73,964</u>
<b><u>Expenditure on:</u></b>			
Raising funds	5	10,276	10,446
Charitable activities	6	43,330	51,400
<b>Total resources expended</b>		<u>53,606</u>	<u>61,846</u>
Net gains/(losses) on investments	10	18,921	(4,764)
<b>Net movement in funds</b>		<u>43,339</u>	<u>7,354</u>
Fund balances at 1 October 2020		<u>349,661</u>	<u>342,307</u>
<b>Fund balances at 30 September 2021</b>		<u><u>393,000</u></u>	<u><u>349,661</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# OTTERSPOOL ANIMAL HAVEN

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		4,394		5,857
Investments	12		178,419		158,013
			<u>182,813</u>		<u>163,870</u>
<b>Current assets</b>					
Cash at bank and in hand		210,319		185,791	
<b>Creditors: amounts falling due within one year</b>	14	(132)		-	
Net current assets			210,187		185,791
<b>Total assets less current liabilities</b>			<u>393,000</u>		<u>349,661</u>
<b>Income funds</b>					
Unrestricted funds			393,000		349,661
			<u>393,000</u>		<u>349,661</u>

The financial statements were approved by the Trustees on 16 February 2022

D Kirkham  
Trustee

S M Challinor  
Trustee

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

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### 1 Accounting policies

#### Charity information

Otterspool Animal Haven is a non-incorporated charity. The principal address is: 14 Torquay Grove, Woodsmoor, Stockport, Cheshire, SK2 7BB.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

On 11 March 2020, Covid-19 was designated a pandemic by the World Health Organisation (WHO). The trustees continue to review the impact on the charity, ensuring provisions are put in place to mitigate any risk to the charity's ability to operate as a going concern. At the date of signing the financial statements, in the opinion of the trustees, Covid-19 will not impact on the charity's ability to operate as a going concern. Consequently, the charity continues to adopt the going concern basis in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	10% straight line
Computers	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	2021	2020
	£	£
Donations and gifts	25,491	21,571
Donated goods and services	2,999	2,725
	<u>28,490</u>	<u>24,296</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 3 Activities for generating funds

	2021 £	2020 £
Fundraising events	1,000	1,196
Shop income	31,042	29,397
Sponsorships and social lotteries	605	570
Commissions received	2,091	1,869
	<u>          </u>	<u>          </u>
Activities for generating funds	34,738	33,032
	<u>          </u>	<u>          </u>

### 4 Investments

	2021 £	2020 £
Income from listed investments	3,531	2,985
Interest receivable	1,596	3,651
	<u>          </u>	<u>          </u>
	5,127	6,636
	<u>          </u>	<u>          </u>

### 5 Raising funds

	2021 £	2020 £
<u>Fundraising and publicity</u>		
Fundraising agents	-	250
	<u>          </u>	<u>          </u>
<u>Trading costs</u>		
Operating charity shops	10,276	10,196
	<u>          </u>	<u>          </u>
	10,276	10,446
	<u>          </u>	<u>          </u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 6 Charitable activities

	2021 £	2020 £
Staff costs	17,308	16,970
Depreciation and impairment	1,464	1,757
Animal food	2,019	3,685
Veterinary expenses	9,579	13,508
Other animal requirements	627	658
	<u>30,997</u>	<u>36,578</u>
Share of support costs (see note 7)	7,544	10,187
Share of governance costs (see note 7)	4,789	4,635
	<u>43,330</u>	<u>51,400</u>

### 7 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Boarding out rent and electricity	260	-	260	459
Motor expenses	3,796	-	3,796	3,015
Newsletter/leaflet printing and stationery	478	-	478	1,891
Telephone	511	-	511	562
Insurance	618	-	618	554
Repairs, maintenance and cleaning	1,881	-	1,881	3,706
Accountancy	-	320	320	320
Legal and professional	-	1,648	1,648	1,648
Sundry expenses	-	775	775	783
Investment management fees	-	2,046	2,046	1,884
	<u>7,544</u>	<u>4,789</u>	<u>12,333</u>	<u>14,822</u>
Analysed between				
Charitable activities	<u>7,544</u>	<u>4,789</u>	<u>12,333</u>	<u>14,822</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 8 Trustees

Contracted service salary represents payments made to a trustee of the charity under an employment agreement signed on 8 April 2009 for which consent was granted by the Charity Commission in June 2009.

All payments have been made in accordance with clause 4.1 of the agreement, as amended under clause 19. Copies of the agreement can be inspected at the charity's correspondence address.

No other trustees (or any persons connected with them) received any remuneration or expenses during the year.

### 9 Employees

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
	1	1
	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	16,664	16,342
Other pension costs	644	628
	<u>17,308</u>	<u>16,970</u>
	<u>17,308</u>	<u>16,970</u>

### 10 Net gains/(losses) on investments

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	18,921	(4,764)
	<u>18,921</u>	<u>(4,764)</u>
	<u>18,921</u>	<u>(4,764)</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 11 Tangible fixed assets

	Land and buildings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2020	5,845	1,536	8,880	16,261
At 30 September 2021	5,845	1,536	8,880	16,261
<b>Depreciation and impairment</b>				
At 1 October 2020	3,507	827	6,070	10,404
Depreciation charged in the year	584	177	702	1,463
At 30 September 2021	4,091	1,004	6,772	11,867
<b>Carrying amount</b>				
At 30 September 2021	1,754	532	2,108	4,394
At 30 September 2020	2,339	709	2,809	5,857

### 12 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 October 2020	149,832	8,181	158,013
Movement in the year	17,815	2,591	20,406
At 30 September 2021	167,647	10,772	178,419
<b>Carrying amount</b>			
At 30 September 2021	167,647	10,772	178,419
At 30 September 2020	149,832	8,181	158,013

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 12 Fixed asset investments

(Continued)

Investment objective: Growth

The charity expect the portfolio to grow over a number of years through a combination of reinvesting income and capital growth.

Movement in the funds is as follows:

	2021	2020
	£	£
Dividend income	3,531	2,985
Management fees deducted	(2,046)	(1,884)
Profit/Loss on the investments	18,921	(4,764)
	<u>20,406</u>	<u>(3,663)</u>

### 13 Financial instruments

2021

2020

£

£

#### Carrying amount of financial assets

Instruments measured at fair value through profit or loss

167,647

149,832

### 14 Creditors: amounts falling due within one year

2021

2020

£

£

Accruals and deferred income

132

-

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £322 (2020 - £314).