

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
The Barby Keel Animal Sanctuary

NCR Accountancy Services  
61 Oaklands  
Westham  
Pevensey  
East Sussex  
BN24 5AW

The Barby Keel Animal Sanctuary

Contents of the Financial Statements  
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

## The Barby Keel Animal Sanctuary

### Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the Charity is to provide care and treatment animals in need

##### **Significant activities**

The Charity provides buildings, facilities and open space for all sectors of the community to integrate with animal welfare

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The relief of animal suffering

#### **FINANCIAL REVIEW**

##### **Reserves policy**

To invest wisely in a safe environment until required to help fund the costs of operating the Charity.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1095382

##### **Principal address**

Pipzedene  
Freezeland Lane  
Sidley  
Bexhill on Sea  
East Sussex  
TN39 5JD

##### **Trustees**

Ms B Keel  
A Rowland  
J F Morgan  
R S Chenery  
D T Poustie  
E Chenery  
W F Cowpor Powys

The Barby Keel Animal Sanctuary

Report of the Trustees  
for the Year Ended 31 December 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

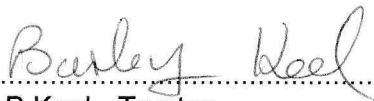
**Independent Examiner**

Nicholas Ravment  
NCR Accountancy Services  
61 Oaklands  
Westham  
Pevensey  
East Sussex  
BN24 5AW

**Solicitors**

Colin Dunstall  
Donald Dunstall Solicitors  
48 Parkhurst Drive  
Bexhill on Sea  
East Sussex  
TN40 1DF

Approved by order of the board of trustees on 23rd January 2025 and signed on its behalf by:



Ms B Keel - Trustee

Independent Examiner's Report to the Trustees of  
The Barby Keel Animal Sanctuary

**Independent examiner's report to the trustees of The Barby Keel Animal Sanctuary**

I report to the charity trustees on my examination of the accounts of The Barby Keel Animal Sanctuary (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*N.R. Rayment*

Nicholas Rayment

NCR Accountancy Services  
61 Oaklands  
Westham  
Pevensey  
East Sussex  
BN24 5AW

Date: *23rd January 2025*

The Barby Keel Animal Sanctuary

Statement of Financial Activities  
for the Year Ended 31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		105,573	145,686
<b>Charitable activities</b>			
Charitable activities		72,742	60,855
Other trading activities	2	8,210	2,152
Investment income	3	2,980	290
<b>Total</b>		<u>189,505</u>	<u>208,983</u>
<b>EXPENDITURE ON</b>			
Raising funds		22,056	23,261
<b>Charitable activities</b>			
Charitable activities		295,257	149,818
Finance		(63,653)	219,529
Governance costs		2,885	890
<b>Total</b>		<u>256,545</u>	<u>393,498</u>
<b>NET INCOME/(EXPENDITURE)</b>		(67,040)	(184,515)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,543,002	1,727,517
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,475,962</u></u>	<u><u>1,543,002</u></u>

The notes form part of these financial statements



The Barby Keel Animal Sanctuary

Balance Sheet

31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	145,425	148,775
<b>CURRENT ASSETS</b>			
Investments	7	966,717	903,855
Cash at bank and in hand		365,810	492,361
		<u>1,332,527</u>	<u>1,396,216</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,990)	(1,989)
<b>NET CURRENT ASSETS</b>		<u>1,330,537</u>	<u>1,394,227</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,475,962	1,543,002
<b>NET ASSETS</b>		<u>1,475,962</u>	<u>1,543,002</u>
<b>FUNDS</b>	9		
Unrestricted funds		1,475,962	1,543,002
<b>TOTAL FUNDS</b>		<u>1,475,962</u>	<u>1,543,002</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd January 2025 and were signed on its behalf by:

Burley Keel  
B Keel - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**2. OTHER TRADING ACTIVITIES**

	31.12.23 Unrestricted funds £	31.12.22 Total funds £
Fundraising events	7,688	2,030
Sponsorships	522	122
	<u>8,210</u>	<u>2,152</u>

**3. INVESTMENT INCOME**

	31.12.23 Unrestricted funds £	31.12.22 Total funds £
Deposit account interest	2,980	290
	<u>2,980</u>	<u>290</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	145,686
<b>Charitable activities</b>	
Charitable activities	60,855
Other trading activities	2,152
Investment income	290
<b>Total</b>	<u>208,983</u>
<b>EXPENDITURE ON</b>	
Raising funds	23,261
<b>Charitable activities</b>	
Charitable activities	149,818
Finance	219,529
Governance costs	890

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>Total</b>	<b>393,498</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(184,515)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,727,517
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,543,002</b>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2023 and 31 December 2023	132,315	77,398	107,638	3,647	320,998
<b>DEPRECIATION</b>					
At 1 January 2023	-	72,922	96,269	3,032	172,223
Charge for year	-	447	2,842	61	3,350
At 31 December 2023	-	73,369	99,111	3,093	175,573
<b>NET BOOK VALUE</b>					
At 31 December 2023	132,315	4,029	8,527	554	145,425
At 31 December 2022	132,315	4,476	11,369	615	148,775

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**7. CURRENT ASSET INVESTMENTS**

	31.12.23 £	31.12.22 £
Unlisted investments	966,717	903,855

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Trade creditors	-	(1)
Other creditors	1,990	1,990
	1,990	1,989

**9. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,543,002	(67,040)	1,475,962
<b>TOTAL FUNDS</b>	1,543,002	(67,040)	1,475,962

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	189,505	(256,545)	(67,040)
<b>TOTAL FUNDS</b>	189,505	(256,545)	(67,040)

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	1,727,517	(184,515)	1,543,002
<b>TOTAL FUNDS</b>	1,727,517	(184,515)	1,543,002

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	208,983	(393,498)	(184,515)
<b>TOTAL FUNDS</b>	<u>208,983</u>	<u>(393,498)</u>	<u>(184,515)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,727,517	(251,555)	1,475,962
<b>TOTAL FUNDS</b>	<u>1,727,517</u>	<u>(251,555)</u>	<u>1,475,962</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	398,488	(650,043)	(251,555)
<b>TOTAL FUNDS</b>	<u>398,488</u>	<u>(650,043)</u>	<u>(251,555)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.



The Barby Keel Animal Sanctuary

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	-
Donations	65,574	50,967
Legacies	40,000	94,719
	<hr/>	<hr/>
	105,573	145,686
<b>Other trading activities</b>		
Fundraising events	7,688	2,030
Sponsorships	522	122
	<hr/>	<hr/>
	8,210	2,152
<b>Investment income</b>		
Deposit account interest	2,980	290
<b>Charitable activities</b>		
Shop & tea room sales	72,742	60,855
	<hr/>	<hr/>
<b>Total incoming resources</b>	189,505	208,983
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Other operating leases	22,056	23,261
<b>Charitable activities</b>		
Shop Running costs	-	588
Rates and water	13,336	4,319
Insurance	5,640	8,271
Light and heat	22,321	25,639
Telephone	2,710	2,299
Postage and stationery	742	860
Advertising	1,372	1,884
Sundries	1,233	1,506
Motor and tractor expenses	5,613	5,569
Repairs and renewals	79,647	85,973
Cleaning and refuse collection	1,021	2,434
Book keeping	1,580	1,545
Animal food	89,363	72,681
Vets and medicine	67,329	62,250
Carried forward	291,907	275,818

This page does not form part of the statutory financial statements

The Barby Keel Animal Sanctuary

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>Charitable activities</b>		
Brought forward	291,907	275,818
Plant and machinery	447	497
Motor vehicles	2,842	3,789
Computer equipment	61	68
	<hr/>	<hr/>
	295,257	280,172
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	789	546
Investment Costs	(62,862)	88,629
	<hr/>	<hr/>
	(62,073)	89,175
<b>Governance costs</b>		
Accountancy and legal fees	1,305	890
	<hr/>	<hr/>
Total resources expended	256,545	393,498
	<hr/>	<hr/>
<b>Net expenditure</b>	(67,040)	(184,515)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements