

# BUTTERCUPS SANCTUARY FOR GOATS

England & Wales · Charity number 1099627

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2003-09-24

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

## Contact

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**Address** Buttercups Sanctuary For Goats  
Wierton Park  
Wierton Road  
Boughton Monchelsea  
Maidstone  
Kent

**Phone** 01622746420

**Email** [ENQUIRIES@BUTTERCUPS.ORG.UK](mailto:ENQUIRIES@BUTTERCUPS.ORG.UK)

**Website** [www.buttercups.org.uk](http://www.buttercups.org.uk)

## Activities

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**Objects:** (I) TO ALLEVIATE THE SUFFERING, THE ABUSE AND THE NEGLECT OF GOATS, AND TO PROVIDE THEM WITH A SANCTUARY AND TO FIND NEW HOMES FOR OTHER UNWANTED GOATS.(II) TO ADVANCE THE PUBLICS KNOWLEDGE AND UNDERSTANDING OF GOATS AND THEIR REQUIREMENTS, TREATMENT AND CARE THROUGH EDUCATION.(III) TO HELP IMPROVE THE STANDARDS OF WELFARE FOR GOATS.

**Activities:** TO ALLEVIATE THE SUFFERING, THE ABUSE AND NEGLECT OF GOATS.TO PROVIDE THEM WITH A SANCTUARY AND TO RE HOME THEM WHERE POSSIBLETO ADVANCE THE PUBLICS KNOWLEDGE AND UNDERSTANDING OF GOATS.TO IMPROVE STANDARDS OF CARE/TREATMENT THROUGH EDUCATIONTO IMPROVE WELFARE STANDARDS FOR GOATSTO PROVIDE HUMAN RESOURCETO PROVIDE BUILDINGS/FACILITIES/OPEN SPACETO PROVIDE ADVOCACY/ADVICE/INFORMATION

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Animals, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£468,686	£406,448	-	-
2024-03-31	£465,592	£388,136	-	-
2023-03-31	£371,008	£339,698	-	-
2022-03-31	£439,696	£330,765	-	-
2021-03-31	£457,995	£294,254	-	-

## Trustees

Name	Role	Appointed
<b>Sarah Jane Leeson</b>	Chair	2022-05-31
AMY ASSINDER		2016-01-01
Helen Davies		2024-08-15
Jennifer Waterman		2022-05-31
Lisa Kilby		2024-08-15
Luan Kulla		2024-12-28
Sandra Honess		2024-12-22
Trevor Rose		2024-12-28

**BUTTERCUPS SANCTUARY FOR GOATS**

England & Wales - Charity number 1099627

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# Accounts

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Registered Charity Number: 1099627

**Buttercups Sanctuary For Goats**

Report Of The Trustees and  
Financial Statements For The Year Ended  
31 March 2025

# **Buttercups Sanctuary For Goats**

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# **Buttercups Sanctuary For Goats**

## **Report Of The Trustees For The Year Ended 31 March 2025**

The Trustees present their report and the independently examined financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes 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 Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

### **Governance, Structure and Trustees of the Charity**

The Charity is controlled by its governing document, a deed of trust dated 16<sup>th</sup> March 1998 and constitutes an unincorporated charity. The principal address of the Sanctuary is Wierton Park, Wierton Road, Boughton Monchelsea, Maidstone, Kent. ME17 4JW.

The trustees at the date of this report and those who have served during the financial year were as follows:

Sarah Jane Leeson	(Co-Chair February 2024)
Jennifer Waterman	(Co-Chair February 2024)
Amy Assinder	
Barbara Stead	(Resigned June 2024)
Martyn Ellis	(Resigned June 2024)
Ruth Parker	(Resigned November 2024)
Malcolm Mewes	(Not Re-elected 19 <sup>th</sup> May 2025)
Lisa Kilby	(Appointed 15 <sup>th</sup> August 2024)
Helen Davies	(Appointed 15 <sup>th</sup> August 2024)
Sandra Honess	(Appointed 22 <sup>nd</sup> December 2024)
Luan Kulla	(Appointed 28 <sup>th</sup> December 2024)
Trevor Rose	(Appointed 28 <sup>th</sup> December 2024)

Buttercups, presently and continuously, recruit and appoint new trustees by identifying skill gaps of the current trustees, then advertising the required roles on the website, on social media platforms and via newsletters. Candidates are shortlisted based on a CV and personal application. The process includes formal interviews by the Chair followed by formal approval by the full board, this is further followed by a comprehensive induction to ensure the new trustee's success.

### **Objectives and Aims**

- To alleviate the suffering, the abuse and neglect of goats, and to provide them with sanctuary and to find new homes for other unwanted goats
- To advance the public knowledge and understanding of goats and their requirements, treatment and care through education
- To help improve the standard of welfare for goats

### **Main Activities to achieve Objectives**

Alleviating suffering, abuse, and neglect, and providing sanctuary:

- Rescue operations: Actively seek out and rescue goats from abusive or neglectful situations.
- Safe sanctuary environment: Provide a safe and comfortable environment for rescued goats, including adequate space, shelter, nutritious food, proper veterinary care, and social interaction with other goats.
- Rehabilitation programs: Offer rehabilitation services for goats recovering from physical or

# **Buttercups Sanctuary For Goats**

emotional trauma, such as specialised veterinary care, gentle handling, and gradual reintroduction to social groups.

Fostering and placement services:

- Establish a network to find responsible and loving homes for rescued goats.
- Partner with veterinary professionals to provide specialised care for rescued goats, including health checks, treatments, and surgeries.
- Providing rescued goats with sanctuary and finding new homes for other unwanted goats through foster homes.
- Undertaking regular monitoring and support visits to foster homes to ensure goats are being cared for appropriately.

To advance public knowledge and understanding of goats:

- Create and distribute informative pamphlets, brochures, and other materials on goat care and welfare.
- Organise educational workshops and seminars for the public, on goat husbandry, welfare, and common health issues.
- Develop and maintain informative online resources, such as websites, blogs, and social media pages, to share knowledge about goat care and welfare.
- Participate in fairs and provide other community events to educate the public about goats and their needs.

Improving goat welfare:

- Offer stimulating activities for goats, such as climbing structures, obstacle courses, foraging opportunities, and regular grooming sessions to promote physical and mental well-being.
- Implement castration programs to control the population of unwanted goats and prevent overbreeding.

## **Public Benefit Statement**

As referenced in the Aims and Objectives of the charity, we deliver public benefit by promoting human morality through the encouragement of kindness to animals, discouraging cruelty, and expanding knowledge on goat welfare. By sourcing and overseeing foster homes for goats we seek to enable people and animals to live in harmony to their mutual benefit. Trustees always have regard to the guidance issued by the Charities Commission in all aspects of running the charity.

## **Achievements and Performance**

We are delighted to present this report on behalf of the Board of Trustees for Buttercups Sanctuary for Goats. The past year, 2024-2025, has been one of significant milestones and continued commitment to our mission of rescuing, rehabilitating, and rehoming vulnerable goats, educating the public and improving the standard of welfare. While we have faced new and difficult challenges, the unwavering support of our staff, volunteers, and the community has been a powerful force, allowing us to help more animals than ever before.

This year, we continued to expand our services to address the growing needs of our community's animals. The ongoing cost-of-living crisis has led to an increase in abandoned and surrendered goats, putting a strain on our resources. In response, we have implemented new strategies to support new owners fostering goats at their homes wherever possible. As a result, we have had some key achievements this year with rescuing and rehoming goats.

We rescued 43 goats this year (2024:32). Of these and from our herd, we successfully found loving foster homes for 36 goats (2024:34), a testament to the dedication of our rehoming staff and the generosity of our community. Currently we have approximately 100 goats being cared for at the sanctuary, and another 132 goats in foster homes in the community, supported by the sanctuary staff.

We enhanced our on-site veterinary care by partnering with a local veterinary practice, allowing us to provide high-quality medical attention to goats in our care.

We held a very successful 2-day summer fair in August 2024 with high visitor numbers and generous donations.

# Buttercups Sanctuary For Goats

Thanks to a generous legacy, a new stable block was built to replace an older stable block, thus providing improved shelter and more flexible housing for several goats.

We are actively seeking a new patron as our previous patron has moved to Devon.

Despite our successes, we faced significant pressure this year. The Orf virus outbreak, meant that we had to close the sanctuary to the public until the outbreak was under control, which significantly affected the income associated with visitors to the sanctuary. This coupled with the rising cost of animal care, with a sharp increase in reports of cruelty and neglect, collectively has challenged our resources. Our capacity was consistently pushed to its limits, particularly with high-need goats requiring extensive rehabilitation.

In addition, early in 2004 there was an outbreak of bluetongue, which restricted the movement of goats, amongst other animals. For a while this made it more difficult to rescue goats from outside of the county.

In order to prioritise future strategy and planning and ensure appropriate allocation of funds, the trustees carried out a SWOT analysis in June 2024, the outcomes of which are feeding into the development of a strategic plan

In the meantime, our focus is on three core areas:

- We will continue to build on our fundraising efforts to ensure our services can meet the increasing demand from abandoned goats, potentially requiring an increase in our acreage for the welfare of the goats.
- We aim to expand our preventative work by providing more support and education to goat owners, making fostering as successful as we are able.
- We aim to ensure that visiting the goat sanctuary is a positive and calming experience by improving our facilities for goats and humans alike.

For the upcoming period, several key projects are planned to complement these core areas:

## **Medical centre**

Converting a space previously used for temporary stabling into a dedicated treatment area where staff can safely provide routine medical treatment to goats away from the rest of the herd.

By converting this space into a medical suite, we will also be able to have a dedicated space for all the medical supplies and significantly reduce risk of cross contamination. The work is ongoing but once these installations are complete, we will be ready to move in the medical equipment and set up additional workstations for medical record keeping and faecal egg count analysis.

The current staff and volunteer medical area will be repurposed exclusively as a staff and volunteer refreshment space. This will provide much-needed room for breaks, storage, and significantly reduce the risk of cross-contamination and increase wellbeing.

## **Car park**

Work is underway to improve the car parking experience for our visitors', by improving the surfacing and maximising the number of parking bays available. We are looking to use recycled chestnut rails to mark the bays in keeping with our rural location.

We have adjusted the fence line on the north border to maximise parking space and have had 60 tons of recycled road plannings spread and lightly compacted in the far quarter of the carpark to make the ground level and access for parking all year-round.

## **Goat Yard**

Last winter we had the highest hoof related illnesses seen in the General Managers time at Buttercups, The four main factors for this were:

Stock density, a limitation of space for land rotation, little to no frosts, to kill ground dwelling bacteria and

# **Buttercups Sanctuary For Goats**

the largest amount of mud we have ever seen onsite.

To mitigate this in the future we have relevelled and extended the hardstanding area in the yard. This will enable the goats to have more accessible space which is not in direct contact with mud and damp conditions which can harbour bacteria which in turn attacks the goats' feet.

We have already reduced stock numbers by our successful fostering program and have redesigned a more rigorous preventative treatment plan for hoof care which should assist in the reduction of hoof related illnesses and reduce the time spent treating them, now and in the future.

Increasing the hard standing, will help with this problem further, but also result in the goats having more 'dry' space to spread out hay feeders and reduce competition for food when accessing the hayracks, this is particularly important for the older individuals in the herd who tend to be pushed away from shared feed sources, due to hierarchies.

The upper yard works were completed during the summer of 2025, funded by the £10,000 donation from Willows Animal Sanctuary, Thank you to them

## **Stables and Roof Repair Projects**

This is the Sanctuary's Forth Bridge, a never-ending requirement for replacement and repair.

Several projects are planned over the 2025-2026 year to replace or repair roofing and to replace other stable blocks.

## **Visitor Survey**

We are passionate about making our visitor experience the best it can be, and to that end we asked our visitors about their experience and how the experience could be better.

Visitors' response indicated that the most attractive features of Buttercups was the hands-on experiences with the goats, the tranquil outdoor space and the relaxing atmosphere.

Areas in which Visitors felt improvement was needed, was the accessibility of the site, the formation of the carpark, more toilets, bigger tearoom with a better offering of food to purchases, hot and cold, and more dietary options.

## **Appreciation and Gratitude**

None of our achievements however would be possible without the incredible support we receive. We would like to extend our sincere thanks to:

**Our Staff:** Your compassion, expertise, and relentless hard work are the foundation of everything we do.

**Our Volunteers:** The time and care you give every day is invaluable and deeply appreciated.

**Our Donors and Supporters:** Your generosity, whether through financial donations, time or just visiting, directly impacts the lives of the goats we serve. We are especially grateful for the growing number of people who have remembered us in their Wills. The trusts and businesses that have financially supported us throughout our 2024-25 financial year

### **Trust and Corporate Donations**

Bennett Pain Trust

Utility Warehouse

St James the Great SJA

Coppice Primary Partnership

Fuller Robin Folk & Harvey

Stockbury Dog Club

Kong Company

**Our Partners:** Thank you to the local businesses, veterinary professionals, and organizations who collaborate with us.

# Buttercups Sanctuary For Goats

## Financial Review

The trustees have reviewed its free reserve policy and have determined the minimum level of free unrestricted funds should be 6 months expenditure based on the previous year to enable Buttercups Sanctuary for Goats to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.

The trustees have designated funds to mirror illiquid non-investment and investment property assets.

Furthermore, the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.

As at 31<sup>st</sup> March 2025 there were general unrestricted free reserves of £234,302 (2024: £196,264)

In the year to 31<sup>st</sup> March 2025 there was a significant drop in donations and legacies of 14% but doubling our efforts on events, experiences, adoptions and guardianships we have managed to make up a substantial portion of the shortfall. Overall, with our costs rising by a further 5% our net income prior to any unrealised gains on investments is £62,238 (2024: £77,454)

## Trustees Responsibilities Statement

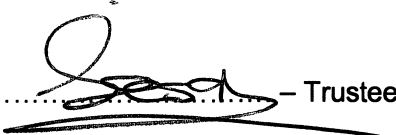
The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards under FRS102.


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 its incoming resources and application of resources of the charity for that period. 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 judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper 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 and the Charities (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 2<sup>nd</sup>.....January 2026 and signed on its behalf by:

 - Trustee

 - Trustee

# **Buttercups Sanctuary For Goats**

## **Independent Examiner's Report to The Trustees Of**

### **Buttercups Sanctuary for Goats**

#### **Independent examiner's report to the trustees of Buttercups Sanctuary for Goats**

I report to the charity trustees on my examination of the accounts of Buttercups Sanctuary for Goats (the Trust) for the year ended 31 March 2025.

#### **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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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:

accounting records were not kept in respect of the Trust as required by section 130 of the Act;

or

the accounts do not accord with those records.

or

in the accounts do not comply with the applicable requirements concerning the form and content of accounts set out 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.

Sharen Cain FCCA

2<sup>nd</sup> January 26

# Statement of Financial Activities

For The Year Ended 31st March 2025

		2025	2025	2025	2024	As Restated	2024
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Income from:</b>							
Donations and Legacies	2	231,634	-	231,634	269,218	-	269,218
Charitable activities	2	101,253	-	101,253	77,972	-	77,972
Other Trading Activities	2	91,228	-	91,228	76,424	-	76,424
Grants		-	-	-	2,000	-	2,000
Investments	2	44,571	-	44,571	39,977	-	39,977
Other		-	-	-	-	-	-
<b>Total income</b>		<b>468,686</b>	<b>-</b>	<b>468,686</b>	<b>465,591</b>	<b>-</b>	<b>465,591</b>
<b>Expenditure on:</b>							
Raising funds	3	60,416	-	60,416	78,588	-	78,588
Charitable activities	3	280,125	1,000	281,125	248,844	-	248,844
Separate Material Item of Expenditure		-	-	-	-	-	-
Other	3	64,907	-	64,907	60,705	-	60,705
<b>Total expenditure</b>		<b>405,448</b>	<b>1,000</b>	<b>406,448</b>	<b>388,137</b>	<b>-</b>	<b>388,137</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>63,238</b>	<b>(1,000)</b>	<b>62,238</b>	<b>77,454</b>	<b>-</b>	<b>77,454</b>
Release of diminution of Life Interest						13,723	13,723
Net (losses) /gains on investments	10	15,600	-	15,600	-	20,000	20,000
<b>Net income / (expenditure)</b>		<b>78,838</b>	<b>(1,000)</b>	<b>77,838</b>	<b>77,454</b>	<b>33,723</b>	<b>111,177</b>
Transfers between funds	14	(981)	981	-	-	-	-
<b>Net movement in funds</b>		<b>77,857</b>	<b>(19)</b>	<b>77,838</b>	<b>77,454</b>	<b>33,723</b>	<b>111,177</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,471,706	357,443	1,829,149	1,394,252	323,720	1,717,972
<b>Total funds carried forward</b>		<b>1,549,563</b>	<b>357,424</b>	<b>1,906,987</b>	<b>1,471,706</b>	<b>357,443</b>	<b>1,829,149</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

# Statement of Financial Position

As at 31 March 2025

	Note	£	2025 £	As Restated 2024 £
<b>Fixed assets:</b>				
Tangible assets	9		693,270	679,816
Investments	10		972,100	956,500
			<u>1,665,370</u>	<u>1,636,316</u>
<b>Current assets:</b>				
Debtors	11	19,663	19,163	19,163
Cash at bank and in hand		394,987	344,320	344,320
		<u>414,650</u>	<u>363,483</u>	<u>363,483</u>
<b>Liabilities:</b>				
Creditors: amounts falling due within one year	12	8,957	6,574	6,574
			<u>405,693</u>	<u>356,909</u>
<b>Net current assets / (liabilities)</b>			<u>405,693</u>	<u>356,909</u>
<b>Total Assets less Current Liabilities</b>			<u>2,071,063</u>	<u>1,993,225</u>
<b>Provisions for Liabilities and Charges</b>	18		<u>(164,076)</u>	<u>(164,076)</u>
<b>Total net assets</b>			<u>1,906,987</u>	<u>1,829,149</u>
<b>The funds of the charity:</b>				
14				
<b>Restricted Funds</b>				
Unrealised Reserve on Restricted Fund		177,424	177,443	177,443
		180,000	180,000	180,000
			<u>357,424</u>	<u>357,443</u>
<b>Unrestricted Funds:</b>				
Designated Funds		1,168,861	1,144,642	1,144,642
Unrealised Reserve on Designated Fund		146,400	130,800	130,800
General Funds		234,302	196,264	196,264
			<u>1,549,563</u>	<u>1,471,706</u>
<b>Total Unrestricted Funds</b>			<u>1,549,563</u>	<u>1,471,706</u>
<b>Total charity funds</b>			<u>1,906,987</u>	<u>1,829,149</u>

Approved by the trustees on *Kullo* 31/1/26 and signed on their behalf by

*LUAN KULLO*

Trustee

Trustee

# Notes to the financial statements

For the year ended 31 March 2025

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## 1 Accounting policies

### a) Statutory information

The Buttercups Sanctuary For Goats is an unincorporated charity and is governed by a deed of trust dated 16th March 1998. The principal place of business is Wierton Park, Wierton Road, Boughton Monchelsea, Maidstone, Kent. ME17 4JU.

### b) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. 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 £.

### c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

### d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Legacies are included in the SOFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The value of any voluntary help received is not included in the financial statements as it is impractical to reliably measure and value but is described in the trustees' annual report.

### f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other income received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

# Notes to the financial statements

For the year ended 31 March 2025

## 1 Accounting policies (continued)

### h) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in advertising, marketing, publicity and the cost of goods sold.

Expenditure on charitable activities includes the costs of staff and the cost of running the Goat sanctuary.

Other expenditure represents those items not falling into any other heading.

### i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

▪ Building Facilities	15% Reducing balance
▪ Plant and Equipment	15% Reducing balance
▪ Office Equipment	15% Reducing balance
▪ Fixtures and Fittings	15% Reducing balance
▪ Motor Vehicles	25% Reducing balance

### j) Investments

Investment property, which is property held to earn rentals and or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in the SoFA. In the event fair value cannot be measured reliably, it is measured at cost less impairment.

### k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# Notes to the financial statements

For the year ended 31 March 2025

## 1 Accounting policies (continued)

### m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### o) Pensions

The charity contributes to a defined contribution Personal Pension Scheme for its employees. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

## 2 Income Analysis

	2025	As Restated 2024
	Total £	Total £
<b>Donations and Legacies</b>		
Donations and Gifts	96,726	98,404
Entrance Donations	62,843	59,384
Gift Aid	15,532	18,430
Legacies	56,533	93,000
Grants	-	2,000
Sub-total for Donations and Gifts	<u>231,634</u>	<u>271,218</u>
<b>Charitable Activities</b>		
Events and Experiences	22,339	12,841
Adoptions and Guardianships	61,956	50,804
Rental Income	8,700	8,850
Fundraising and raffles	1,237	4,192
Hay Appeal	3,044	1,285
Gain on disposal of Fixed assets	3,977	-
Sub-total for Charitable Activities	<u>101,253</u>	<u>77,972</u>
<b>Other Trading Activities</b>		
Sale of Merchandise	29,136	27,521
Catering	40,370	30,672
Sale of Goat Food	21,722	18,231
Sub-total for Other Trading Activities	<u>91,228</u>	<u>76,424</u>
<b>Income From Investments</b>		
Interest Income	6,597	2,238
Investment Property Rental Income	37,083	36,725
Other Income	891	1,014
Sub-total for Income from Investments	<u>44,571</u>	<u>39,977</u>
Total income from charitable activities	<u>468,686</u>	<u>465,591</u>

All income from charitable activities was unrestricted in both 2025 and 2024.

### 3 Analysis of expenditure

	31 March 2025			As Restated 31 March 2024		
	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
<b>Expenditure on Raising Funds</b>						
Advertising, Marketing, Direct Mail and Publicity	22,475	-	22,475	20,052	-	20,052
Other Trading Activities COGS	37,066	-	37,066	29,111	-	29,111
Rent Collection, Property Repairs and maintenance charges	875	-	875	29,425	-	29,425
	60,416	-	60,416	78,588	-	78,588
<b>Expenditure on Charitable Activities</b>						
Staff costs (Note 5)	238,920	-	238,920	211,690	-	211,690
Costs of Running the Goat Sanctuary	41,205	1,000	42,205	37,154	-	37,154
	280,125	1,000	281,125	248,844	-	248,844
<b>Other Expenditure</b>						
Goat Related Expenditure	39,137	-	39,137	31,865	-	31,865
Vehicle Costs	6,124	-	6,124	7,619	-	7,619
Depreciation	4,146	-	4,146	5,721	-	5,721
Independent Examination	500	-	500	500	-	500
Consultancy	15,000	-	15,000	15,000	-	15,000
	64,907	-	64,907	60,705	-	60,705
<b>Total Expenditure</b>	<b>405,448</b>	<b>1,000</b>	<b>406,448</b>	<b>388,137</b>	<b>-</b>	<b>388,137</b>

#### 4 Net incoming resources for the year

This is stated after charging / crediting:

	2025 £	2024 £
Depreciation	4,146	5,721
Independent Examiner's remuneration :		
Independent Exam	500	500
Other services	-	-

#### 5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	216,766	194,041
Social security costs	19,120	14,655
Employer's contribution to defined contribution pension schemes	3,034	2,994
	<u>238,920</u>	<u>211,690</u>

No employees received emoluments in excess of £60,000.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

#### 6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025 No.	2024 No.
Management	1.0	1.0
Office	0.5	0.0
Operations	8.5	8.0
	<u>10.0</u>	<u>9.0</u>

## **7 Related party transactions**

In the year ended 2025 £15,000 (2024: £15,000) was paid to R Hitch, a former trustee, founder and advisor to the charity under a consultancy agreement for services to the Goat Sanctuary.

On 21/07/2020 the charity awarded to a trustee, R Hitch, a life interest in the property known as Mill Cottage, just prior to attaining the age of 76. The trustees have relinquished control and given up the rights to the asset until the earlier of the passing of R Hitch or the life interest is revoked by R Hitch, the life tenant.

Between 27/06/2019 and 21/07/2020 R Hitch, a trustee at that time, resided in the charity property known as Mill Cottage. The charity intend to charge rent in the sum of £15,360 which has been accrued at the Balance Sheet date.

## **8 Taxation**

The charity is exempt from tax as all its income is charitable and is applied for charitable purposes.

## 9 Tangible fixed assets

	Freehold Land & Buildings £	Moveable Structures & Fixtures £	Plant Machinery and Motor Vehicles £	Office Equipment £	Total £
<b>Cost</b>					
At the start of the year	670,593	20,683	68,193	12,760	772,229
Additions in year	-	15,600	2,000	-	17,600
Transfer between categories	-	13,064	(1,175)	(11,889)	-
Disposals	-	-	(5,500)	-	(5,500)
At the end of the year	670,593	49,347	63,518	871	784,329
<b>Depreciation</b>					
At the start of the year	-	20,683	58,970	12,760	92,413
Charge for the year	-	2,671	1,475	-	4,146
Transfer between categories	-	10,858	1,031	(11,889)	-
Disposals	-	-	(5,500)	-	(5,500)
At the end of the year	-	34,212	55,976	871	91,059
<b>Net book value</b>					
At the end of the year	670,593	15,135	7,542	-	693,270
At the start of the year	670,593	-	9,223	-	679,816

All of the above assets are used for charitable purposes.



### 13 Analysis of net assets between funds 2025

	General unrestricted £	Unrealised Reserve £	Designated £	Restricted £	Total funds £
Tangible fixed assets	22,677	-	670,593	-	693,270
Investments	-	326,400	304,200	341,500	972,100
Provisions for Liabilities and Charges				(164,076)	(164,076)
Net Current Assets	211,625	-	194,068	-	405,693
<b>Net assets at the end of the year 2025</b>	<b>234,302</b>	<b>326,400</b>	<b>1,168,861</b>	<b>177,424</b>	<b>1,906,987</b>

### 13A Analysis of net assets between funds 2024

	General unrestricted £	Unrealised Reserve £	As Restated		Total funds £
			Designated £	Restricted £	
Tangible fixed assets	9,223	-	670,593	-	679,816
Investments	-	310,800	304,200	341,500	956,500
Provisions for Liabilities and Charges				(164,076)	(164,076)
Net Current Assets	187,041	-	169,849	19	356,909
<b>Net assets at the end of the year 2024</b>	<b>196,264</b>	<b>310,800</b>	<b>1,144,642</b>	<b>177,443</b>	<b>1,829,149</b>

### 14 Movements in funds 2025

	As Restated as at 1st April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
<b>Restricted funds:</b>					
Mill Cottage	341,500	-	-	-	341,500
Hay Appeal	(981)	-	-	981	-
Life Interest in Mill Cottage	(164,076)	-	-	-	(164,076)
Roof over Hoof	1,000	-	(1,000)	-	-
<b>Total restricted funds</b>	<b>177,443</b>	<b>-</b>	<b>(1,000)</b>	<b>981</b>	<b>177,424</b>
<b>Unrealised Reserve</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>
<b>Total restricted funds</b>	<b>357,443</b>	<b>-</b>	<b>(1,000)</b>	<b>981</b>	<b>357,424</b>
<b>Unrestricted funds:</b>					
Designated funds:	974,793	-	-	-	974,793
Fixed Assets	-	-	-	-	-
Strategic Objectives	169,849	-	-	24,219	194,068
Total designated funds	1,144,642	-	-	24,219	1,168,861
<b>Unrealised Reserve</b>	<b>130,800</b>	<b>15,600</b>	<b>-</b>	<b>-</b>	<b>146,400</b>
<b>General funds - Free Reserves</b>	<b>196,264</b>	<b>468,686</b>	<b>(405,448)</b>	<b>(25,200)</b>	<b>234,302</b>
<b>Total unrestricted funds</b>	<b>1,471,706</b>	<b>484,286</b>	<b>(405,448)</b>	<b>(981)</b>	<b>1,549,563</b>
<b>Total funds</b>	<b>1,829,149</b>	<b>484,286</b>	<b>(406,448)</b>	<b>-</b>	<b>1,906,987</b>

#### 14A Movements in funds 2024

	As Restated as at 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	As Restated as at 31st March 2024 £
<b>Restricted funds:</b>					
Mill Cottage	341,500				341,500
Hay Appeal	(981)	-	-		(981)
Roof over Hoof	1,000				1,000
Life Interest in Mill Cottage	(177,799)	13,723		-	(164,076)
<b>Total restricted funds</b>	<b>163,720</b>	<b>13,723</b>	<b>-</b>	<b>-</b>	<b>177,443</b>
<b>Unrealised Reserve</b>	<b>160,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>180,000</b>
<b>Total restricted funds</b>	<b>323,720</b>	<b>33,723</b>	<b>-</b>	<b>-</b>	<b>357,443</b>
<b>Unrestricted funds:</b>					
Designated funds:	974,793	-	-	-	974,793
Fixed Assets	-	-	-	-	-
Strategic Objectives	165,382	-	-	4,467	169,849
Total designated funds	1,140,175	-	-	4,467	1,144,642
<b>Unrealised Reserve</b>	<b>130,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,800</b>
<b>General funds - Free Reserves</b>	<b>123,277</b>	<b>465,591</b>	<b>(388,137)</b>	<b>(4,467)</b>	<b>196,264</b>
<b>Total unrestricted funds</b>	<b>1,394,252</b>	<b>465,591</b>	<b>(388,137)</b>	<b>-</b>	<b>1,471,706</b>
<b>Total funds</b>	<b>1,717,972</b>	<b>499,314</b>	<b>(388,137)</b>	<b>-</b>	<b>1,829,149</b>

#### 15 Prior Year Adjustment

	Original Reported 1 April 2023 £	Unrecorded Income & gains £	Adjustments to Expenditure & losses £	Transfers between Funds £	As Restated as at 1 April 2023 £
<b>Restricted funds:</b>					
Mill Cottage		341,500			341,500
Hay Appeal	(981)	-	-		(981)
Roof over Hoof		1,000			1,000
Life Interest in Mill Cottage			(177,799)		(177,799)
<b>Total restricted funds</b>	<b>(981)</b>	<b>342,500</b>	<b>(177,799)</b>	<b>-</b>	<b>163,720</b>
<b>Unrealised Reserve</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>160,000</b>
<b>Total restricted funds</b>	<b>(981)</b>	<b>502,500</b>	<b>(177,799)</b>	<b>-</b>	<b>323,720</b>
<b>Unrestricted funds:</b>					
Designated funds:	-	-	161,100	813,693	974,793
Fixed Assets and illiquid Investments not recorded	-	161,100	(161,100)	-	-
Strategic Objectives 50% Prior Year Expenditure	-	-	-	165,382	165,382
Total designated funds	-	161,100	-	979,075	1,140,175
<b>Unrealised Reserve</b>	<b>631,307</b>	<b>-</b>	<b>(500,507)</b>	<b>-</b>	<b>130,800</b>
<b>General funds - Free Reserves</b>	<b>1,084,458</b>	<b>17,894</b>	<b>-</b>	<b>(979,075)</b>	<b>123,277</b>
<b>Total unrestricted funds</b>	<b>1,715,765</b>	<b>178,994</b>	<b>(500,507)</b>	<b>-</b>	<b>1,394,252</b>
<b>Total funds</b>	<b>1,714,784</b>	<b>681,494</b>	<b>(678,306)</b>	<b>-</b>	<b>1,717,972</b>

## 15A Prior Year Adjustment Detail

- 1 On 27/06/2019 the charity received by way of Legacy, Mill Cottage , which was not recorded as a legacy in the books and records. The Probate value on this date was £340,000.  
Mill Cottage £340,000
- 2 On 17/02/2023 the charity purchased the garden next door to Mill Cottage for £1,500 to enhance the value of the property gifted by way of legacy. This was not recorded as Freehold in the books and records.  
Mill Cottage Garden £1,500
- 3 On 21/07/2020 the charity awarded to a trustee, R Hitch, a life interest in Mill Cottage just prior to attaining the age of 76. At this point the life expectancy of a person aged 76 was to attain an age of 86.49 . A reduction in value of the asset, using the present value of the market rate rent, of £177,779 has been provided as at 31/03/2023 as a provision for liabilities and charges, as the trustees have relinquished control and given up the rights to the asset until the earlier of the passing of R Hitch or the life interest is revoked.  
Life interest in Mill Cottage -£177,799
- 4 As the trustees relinquished the rights to the asset until a point in the future, the asset has been taken out of the unrestricted funds and treated as a restricted fund.
- 5 Mill Cottage has been redesignated as an investment rather than Freehold Property and has been revalued to the fair value of £501,500 as at 31/03/2023  
Fair value adjustment of Mill Cottage £160,000
- 6 On 27/06/2019 the charity received by way of legacy Investment property which was not recorded as a legacy at the probate value. The Probate value was £304,200 but recorded at £152,100.  
Investment Property understated £152,100
- 7 On 06/06/2012 the charity received via donation 50% of the premises of the sanctuary. The remaining 50% was purchased at the same time but the donation was not recorded in the books and records.  
Donation unrecorded £9,000
- 8 Between 27/06/2019 and 21/07/2020 R Hitch, a trustee at that time, resided in the charity property Mill Cottage. The charity intend to charge rent in the sum of £15,360 which has been accrued as receivable at the Balance Sheet date.  
Rent charged for charitable asset £15,360
- 9 Unrestricted funds have been designated in respect of all Freehold Property and Investment Property that is not already in a restricted fund. This amounts to £974,793 as at 31/03/2023.
- 10 The charity has changed its accounting policy for the minimum level of free unrestricted funds to be 6 months expenditure based on the previous year to enable Buttercups Sanctuary for Goats to meet its obligations in event of a shortfall in income or sudden upturn in expenditure. This has been transferred from unrestricted free funds to a designated reserve and amounts to £165,382 as at 31/03/2023.
- 11 Other small errors, PAYE liability overstated £2,534 and a Restricted Fund , Roof over Hoof , £1000 miss-designated.  
Small accounting Errors £3,534
- 12 Prior to 31/03/2023 the Freehold Property was revalued to a revaluation reserve. A portion of the Freehold property has been redesignated as Investment Property, and restated to their fair value. The revaluation reserve of £631,307 has been reduced down to £130,800 to correct the reserve.  
Reduction of Fair Value reserve -£500,507



**16 Restricted funds**

During the year there were no further restricted funds received and are noted in note 13 and 14.

**17 Designated funds**

Designated funds are unrestricted funds earmarked by the trustees to support the medium and longer term objects of the Sanctuary. It may be used for and invested in ways that support the Sanctuary's longevity in the next five years, and includes Property assets and 50% of the prior year expenditure of the Sanctuary.

**18 Provision For Liabilities and Charges**

The provision for liabilities and charges is the estimated value reduction due to the life interest given in the property Mill Cottage. At 31st March 2025 the life expectancy of the life tenant was 88.2 years. Using an estimated possible rental of £20,860 together with 10% maintenance charges, the present value using 3% of the future loss of rent gives rise to the provision of £164,076.

**BUTTERCUPS SANCTUARY FOR GOATS**

England & Wales - Charity number 1099627

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# Accounts

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## Trustees' Annual Report for the period

From 01/04/2023 To 31/03/2024

Charity name: Buttercups Sanctuary for Goats

Charity registration number: 1099627

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<ul style="list-style-type: none"><li>i) To alleviate the suffering, the abuse and neglect of goats, and to provide them with sanctuary and to find new homes for other unwanted goats.</li><li>ii) To advance public knowledge and understanding of goats and their requirements, treatment and care through education</li><li>iii) To help improve the standard of welfare for goats.</li></ul>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>i) To provide knowledge on goat husbandry and welfare standards</li><li>ii) To provide building, facilities and open space for safekeeping of goats</li><li>iii) To provide advocacy, advice and information</li><li>iv) To improve standards of care, treatment and welfare of goats through education and provision of human resources.</li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As referenced in the Aims and Objectives of the charity, we deliver public benefit by promoting human morality through the encouragement of kindness to animals, discouraging cruelty, and expanding knowledge on goat welfare. By sourcing and overseeing foster homes for goats we seek to enable people and animals to live in harmony to their mutual benefit. Trustees always have regard to the guidance issued by the Charities Commission in all aspects of running the charity.

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity does not offer financial grants.
Policy on social investment including program related investment	Para 1.38	The charity runs a number of events and workshops for corporate clients and the public. These activities benefit the sanctuary and the participants alike.
Contribution made by volunteers	Para 1.38	A dedicated team of unpaid volunteers assists with caring for goats each day. Activities include feeding, grooming, cleaning of facilities and assistance with goat health issues. Volunteers also assist with public interaction when the site is open to the public.
Other		

**Achievements and Performance**

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Trustees continue to believe that the charity delivers unique and essential work in relation to the care of goats. Wider benefits to society include the ability for the public to participate by visiting on open days or taking part in organised activities. We believe this provides a benefit to mental health.</p> <p>We are able to offer work experience to individuals who may otherwise encounter social isolation.</p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Trustees believe the charity is achieving its objectives as set out in the commentary above.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising continues to present a challenge but the charity has a loyal network of supporters and is able to meet its commitments. New website and logo launched to improve marketing appeal The trustees plan to look for a new Patron to promote the charity.
Investment performance against objectives	Para 1.41	The main investments of the charity are property, including rental income from property and commercial premises. The performance is in line with expectations.
Other		The trustees plan to undertake a SWOT analysis to support the development of a new 5 year strategy

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The position is satisfactory and there are sufficient reserves for foreseeable needs.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Cash reserves are held at a high street branch of a mainstream bank. The purpose is to provide working capital and serve as a contingency.
Amount of reserves held	Para 1.22	One million seven hundred and ninety two thousand and two hundred and forty pound. Held tangible, in both fixed and liquid assets.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

	Para 1.47	Income from visitors to the sanctuary which will include donations, sale of merchandise, refreshments etc. Donations by the public
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The charity's principal sources of funds (including any fundraising)		in response to appeals. Income from licensed raffles. Legacies. Corporate donations.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

### Structure, Governance and Management

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stephen King	Chair	Up until February 2024	
2	Alan McElligott		Up until February 2024	
3	Amy Assinder			
4	Barbara Stead			
5	Jenny Waterman	Co-Chair	As from February 2024	
6	Sarah Leeson	Co-Chair	As from February 2024	
7	Malcolm Mewes			
8	Ruth Parker			
9	Martyn Ellis			
10				
11				
12				
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14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
Non-Exec	Mr R H Hitch	

**Name of chief executive or names of senior staff members (Optional information)**

General Manager- Mr G F McCarthy
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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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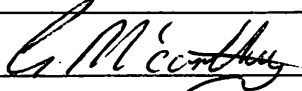
## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mr Gower McCarthy	
Position (eg Secretary, Chair, etc)	General Manager	
Date	Friday 3 <sup>rd</sup> January 2025	



BUTTERCUPS SANCTUARY FOR GOATS		Charity No (if any)	1099627
<b>Annual accounts for the period</b>			
Period start date	01-Apr-23	To	Period end date 31-Mar-24

## Section A Statement of financial activities


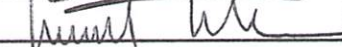
Recommended categories by activity	Guidance Note	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	316,922	-	-	316,922	252,725
Charitable activities	S02	24,671	-	-	24,671	-
Other trading activities	S03	76,424	-	-	76,424	68,558
Investments	S04	45,575	-	-	45,575	47,725
Grant	S05	2,000	-	-	2,000	2,000
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>465,592</b>	<b>-</b>	<b>-</b>	<b>465,592</b>	<b>371,008</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	37,419	-	-	37,419	14,260
Charitable activities	S09	248,515	-	-	248,515	254,355
Separate material item of expense	S10	-	-	-	-	-
Other	S11	102,202	-	-	102,202	71,083
<b>Total</b>	S12	<b>388,136</b>	<b>-</b>	<b>-</b>	<b>388,136</b>	<b>339,698</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	77,456	-	-	77,456	31,310
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>77,456</b>	<b>-</b>	<b>-</b>	<b>77,456</b>	<b>31,310</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>77,456</b>	<b>-</b>	<b>-</b>	<b>77,456</b>	<b>31,310</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	1,082,976	-	-	1,082,976	1,051,666
<b>Total funds carried forward</b>	S22	<b>1,160,432</b>	<b>-</b>	<b>-</b>	<b>1,160,432</b>	<b>1,082,976</b>

**Section B**

**Balance sheet**

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,454,223	-	-	1,454,223	1,457,245
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	1,454,223	-	-	1,454,223	1,457,245
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	3,803	-	-	3,803	3,715
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	344,322	-	-	344,322	255,977
<b>Total current assets</b>		B10	348,125	-	-	348,125	259,692
Creditors: amounts falling due within one year	(Note 20)	B11	10,108	-	-	10,108	2,153
<b>Net current assets/(liabilities)</b>		B12	338,017	-	-	338,017	257,539
<b>Total assets less current liabilities</b>		B13	1,792,240	-	-	1,792,240	1,714,784
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	1,792,240	-	-	1,792,240	1,714,784
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	981	-	-	981	981
Unrestricted funds		B19	1,161,914	-	-	1,161,914	1,084,458
Revaluation reserve		B20	631,307	-	-	631,307	631,307
<b>Total funds</b>		B21	1,792,240	-	-	1,792,240	1,714,784

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	SARAH LEESON	03/01/2025
	JENNY WATERMAN	03/01/2025

## Note 1 Basis of preparation

This section should be completed by all charities.

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

\*-Tick as appropriate

## 1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern:

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful:

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

Yes\*  No\*  \*-Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \*-Tick as appropriate

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*  No\*  \*-Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

**Note 2 Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

Not Applicable
----------------

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated \_\_\_\_\_

**Note 2 Accounting policies**  
**2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of Income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Settlement of insurance claims</b>	<p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Investment gains and</b>	<p>This includes any realised or unrealised gains or losses on the sale of investments and</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

Investment gains and losses

any gain or loss resulting from revaluing investments to market value at the end of the year.

		✓
--	--	---

## 2.3 EXPENDITURE AND LIABILITIES

### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

✓		
---	--	--

### Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

		✓
--	--	---

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

		✓
--	--	---

### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

		✓
--	--	---

### Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

		✓
--	--	---

### Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes No N/a

✓		
---	--	--

### Deferred income

No material item of deferred income has been included in the accounts.

Yes No N/a

		✓
--	--	---

### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

✓		
---	--	--

### Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

✓		
---	--	--

### Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

✓		
---	--	--

## 2.4 ASSETS

### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

####

They are valued at cost.

Yes No N/a

✓		
---	--	--

### Intangible fixed assets

The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

	✓	
--	---	--

They are valued at cost.

Yes No N/a

		✓
--	--	---

### Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

	✓	
--	---	--

They are valued at cost.

Yes No N/a

		✓
--	--	---

### Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

		✓
--	--	---

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

		✓
--	--	---

### Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes No N/a

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

		✓
--	--	---

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes No N/a

		✓
--	--	---

### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes No N/a

✓		
---	--	--

### Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes No N/a

		✓
--	--	---

They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

		✓
--	--	---

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
Donations and legacies:	Donations and gifts	205,492	-	-	205,492	219,643
	Gift Aid	18,430	-	-	18,430	19,846
	Legacies	93,000	-	-	93,000	13,236
	General grants provided by government/other charitable trusts	2,000	-	-	2,000	2,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Rental income	45,575	-	-	45,575	47,725
	<b>Total</b>	<b>364,497</b>	<b>-</b>	<b>-</b>	<b>364,497</b>	<b>302,450</b>
Charitable activities:	Events and experiences	12,841	-	-	12,841	-
	Fundraising raffles	4,192	-	-	4,192	-
	Hay appeal	1,285	-	-	1,285	-
	Other	6,353	-	-	6,353	-
		<b>Total</b>	<b>24,671</b>	<b>-</b>	<b>-</b>	<b>24,671</b>
Other trading activities:	Sale of merchandise	27,521	-	-	27,521	23,935
	Catering	30,672	-	-	30,672	26,192
	Sale of goat food	18,231	-	-	18,231	18,431
	Other	-	-	-	-	-
		<b>Total</b>	<b>76,424</b>	<b>-</b>	<b>-</b>	<b>76,424</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>465,592</b>	<b>-</b>	<b>-</b>	<b>465,592</b>	<b>371,008</b>	
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)	N/A					
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A					
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	N/A					
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A					

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		
Government grant 2		
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1	HarbourVest	2,000
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	2,000

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	not applicable	not applicable

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	not applicable	not applicable

## Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	N/A	N/A

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	N/A	N/A

	This year	Last year
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	A team of unpaid volunteers assists with caring for the goats on a daily basis - cleaning pens, feeding and grooming goats, etc.	A team of unpaid volunteers assists with caring for the goats on a daily basis - cleaning pens, feeding and grooming goats, etc.

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	9,356	-	-	9,356	1,161	-	-	1,161
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	28,063	-	-	28,063	13,099	-	-	13,099
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>37,419</b>	<b>-</b>	<b>-</b>	<b>37,419</b>	<b>14,260</b>	<b>-</b>	<b>-</b>	<b>14,260</b>
<b>Expenditure on charitable activities:</b>								
Cost of running the Goat Sanctuary-100% charitable activity	248,515	-	-	248,515	254,355	-	-	254,355
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>248,515</b>	<b>-</b>	<b>-</b>	<b>248,515</b>	<b>254,355</b>	<b>-</b>	<b>-</b>	<b>254,355</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Goat related expenses - feed, vet, bedding etc	29,135	-	-	29,135	26,142	-	-	26,142
Land and buildings repairs and maintenance	44,287	-	-	44,287	33,196	-	-	33,196
Vehicle costs	7,619	-	-	7,619	5,470	-	-	5,470
Depreciation	5,661	-	-	5,661	4,275	-	-	4,275
Legal and consultancy	15,500	-	-	15,500	2,000	-	-	2,000
Misc office expense	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>102,202</b>	<b>-</b>	<b>-</b>	<b>102,202</b>	<b>71,083</b>	<b>-</b>	<b>-</b>	<b>71,083</b>
<b>TOTAL EXPENDITURE</b>	<b>388,136</b>	<b>-</b>	<b>-</b>	<b>388,136</b>	<b>339,698</b>	<b>-</b>	<b>-</b>	<b>339,698</b>

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**Note 10**                      **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
500	500
-	-
-	-
-	-

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	194,042	195,051
Social security costs	14,655	9,004
Pension costs (defined contribution scheme)	2,994	2,705
Other employee benefits	-	-
<b>Total staff costs</b>	<b>211,691</b>	<b>206,760</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	9	9
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>9</b>	<b>9</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-



**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,994	2,680

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

not applicable	
----------------	--

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

--

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

--

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	1,445,000	20,683	65,553	12,760	1,543,996
Additions	-	-	2,640	-	2,640
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,445,000	20,683	68,193	12,760	1,546,636

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>		RB	RB	RB	RB

At beginning of the year	-	20,683	53,309	12,760	86,752
Disposals	-	-	-	-	-
Depreciation	-	-	5,661	-	5,661
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	20,683	58,970	12,760	92,413

**14.3 Net book value**

Net book value at the beginning of the year	1,445,000	-	12,244	-	1,457,244
Net book value at the end of the year	1,445,000	-	9,223	-	1,454,223

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year	Last year
	£	£
	-	-
Trade debtors	-	-
Prepayments and accrued income	3,803.0	3,715.0
Other debtors	3,803.0	3,715.0
<b>Total</b>		

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

**Note 20 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	153	-
Trade creditors	1,500	-	1,500	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,250	-	-	-
Taxation and social security	7,358	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>10,108</b>	<b>-</b>	<b>1,653</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
344,322	255,977
-	-
344,322	255,977

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

--

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
not applicable		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

--

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

--

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

--

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
not applicable		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

--

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

--

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

### 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Last year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Note 29**

**Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

**BUTTERCUPS SANCTUARY FOR GOATS**

England & Wales - Charity number 1099627

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# Accounts

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## Trustees' Annual Report for the period

From 01/04/2022 To 31/03/2023

Charity name: Buttercups Sanctuary for Goats

Charity registration number: 1099627

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<ul style="list-style-type: none"><li>i) To alleviate the suffering, the abuse and neglect of goats, and to provide them with sanctuary and to find new homes for other unwanted goats.</li><li>ii) To advance public knowledge and understanding of goats and their requirements, treatment and care through education</li><li>iii) To help improve the standard of welfare for goats.</li></ul>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>i) To provide knowledge on goat husbandry and welfare standards</li><li>ii) To provide building, facilities and open space for safekeeping of goats</li><li>iii) To provide advocacy, advice and information</li><li>iv) To improve standards of care, treatment and welfare of goats through education and provision of human resources.</li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As referenced in the Aims and Objectives of the charity, we deliver public benefit by promoting human morality through the encouragement of kindness to animals, discouraging cruelty, and expanding knowledge on goat welfare. By sourcing and overseeing foster homes for goats we seek to enable people and animals to live in harmony to their mutual benefit. Trustees always have regard to the guidance issued by the Charities Commission in all aspects of running the charity.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity does not offer financial grants.

Policy on social investment including program related investment	Para 1.38	The charity runs a number of events and workshops for corporate clients and the public. These activities benefit the sanctuary and the participants alike.
Contribution made by volunteers	Para 1.38	A dedicated team of unpaid volunteers assists with caring for goats each day. Activities include feeding, grooming, cleaning of facilities and assistance with goat health issues. Volunteers also assist with public interaction when the site is open to the public.
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Trustees continue to believe that the charity delivers unique and essential work in relation to the care of goats. Wider benefits to society include the ability for the public to participate by visiting on open days or taking part in organised activities. We believe this provides a benefit to mental health.  We are able to offer work experience to individuals who may otherwise encounter social isolation.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Trustees believe the charity is achieving its objectives as set out in the commentary above.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising continues to present a challenge but the charity has a loyal network of supporters and is able to meet its commitments.

Investment performance against objectives	Para 1.41	The main investments of the charity are property, including rental income from residential property and commercial premises. The performance is in line with expectations.
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The position is satisfactory and there are sufficient reserves for foreseeable needs.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Cash reserves are held at a high street branch of a mainstream bank. The purpose is to provide working capital and serve as a contingency.
Amount of reserves held	Para 1.22	One million six hundred and eighty-two thousand nine hundred and seventy-four pounds
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Income from open days which will include donations, sale of merchandise, refreshments etc. Donations by the public in response to appeals. Income from a registered lottery. Legacies. Corporate donations.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stephen King	Chair		
2	Alan McElligott			
3	Amy Assinder			
4	Barbara Stead			
5	Jenny Waterman			
6	Sarah Leeson			
7	Malcolm Mewes			
8	Ruth Parker			
9	Martyn Ellis			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	
---	--

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
Non-Exec	Mr R H Hitch	

**Name of chief executive or names of senior staff members (Optional information)**

General Manager- Mr G F McCarthy
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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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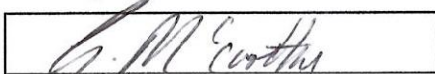
**Other optional information**

--

**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MR GOUSE MCCARTHY	
Position (eg Secretary, Chair, etc)	GENERAL MANAGER	
Date	24 10 2024	



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of** BUTTERCUPS SANCTUARY FOR GOATS

**On accounts for the year  
ended** 31 MARCH 2023 **Charity no  
(if any)** 1099627

**Set out on pages** 1-26

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023

**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 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

**Signed:** S CAIN **Date:** 24/01/2024

**Name:** SHAREN CAIN FCCA

**Relevant professional  
qualification(s) or body  
(if any):** ACCA

**Address:** 24 HIGH STREET  
CHARING  
TN27 0HX

**Section B Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is intended for the user to provide details as requested in the text to its left.




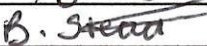
BUTTERCUPS SANCTUARY FOR GOATS		Charity No (if any)	1099627
Annual accounts for the period			
Period start date	01-Apr-22	To	Period end date 31-Mar-23

## Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	252,725	-	-	252,725	377,770
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	68,558	-	-	68,558	61,926
Investments	S04	47,725	-	-	47,725	-
Grant	S05	2,000	-	-	2,000	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>371,008</b>	<b>-</b>	<b>-</b>	<b>371,008</b>	<b>439,696</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	14,260	-	-	14,260	-
Charitable activities	S09	254,355	-	-	254,355	271,880
Separate material item of expense	S10	-	-	-	-	-
Other	S11	71,083	-	-	71,083	58,885
<b>Total</b>	S12	<b>339,698</b>	<b>-</b>	<b>-</b>	<b>339,698</b>	<b>330,765</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	<b>31,310</b>	<b>-</b>	<b>-</b>	<b>31,310</b>	<b>108,931</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>31,310</b>	<b>-</b>	<b>-</b>	<b>31,310</b>	<b>108,931</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>31,310</b>	<b>-</b>	<b>-</b>	<b>31,310</b>	<b>108,931</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	1,051,666	-	-	1,051,666	942,735
<b>Total funds carried forward</b>	S22	<b>1,082,976</b>	<b>-</b>	<b>-</b>	<b>1,082,976</b>	<b>1,051,666</b>

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,457,245	-	-	1,457,245	1,458,762
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	1,457,245	-	-	1,457,245	1,458,762
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	3,715	-	-	3,715	12,674
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	255,977	-	-	255,977	224,231
<b>Total current assets</b>		B10	259,692	-	-	259,692	236,905
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	1,653	-	-	1,653	3,009
<b>Net current assets/(liabilities)</b>		B12	258,039	-	-	258,039	233,896
<b>Total assets less current liabilities</b>		B13	1,715,284	-	-	1,715,284	1,692,658
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	9,684
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	1,715,284	-	-	1,715,284	1,682,974
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	981	-	-	981	981
Unrestricted funds		B19	1,083,958	-	-	1,083,958	1,052,648
Revaluation reserve		B20	631,307	-	-	631,307	631,307
<b>Total funds</b>		B21	1,714,284	-	-	1,714,284	1,682,974
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
					SARAH LEESON		26/09/2023
					Barbara STEAD		26-9-23

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\*-Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern.

Disclosure of any uncertainties that make the going concern assumption doubtful.

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
Not applicable
Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

- Yes\*
- No\*  \*-Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes\*
- No\*  \*-Tick as appropriate

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes\*
- No\*  \*-Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

Not Applicable
----------------

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated \_\_\_\_\_

## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

## 2.4 ASSETS

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

£1,000

They are valued at cost.

Yes	No	N/a
✓		

**Intangible fixed assets**

The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.5.1.4.

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

Yes No N/a

## Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	219,643	-	-	219,643	230,760
	Gift Aid	19,846	-	-	19,846	26,154
	Legacies	13,236	-	-	13,236	56,997
	General grants provided by government/other charitable trusts	2,000	-	-	2,000	10,667
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Rental income	47,725	-	-	47,725	53,192
<b>Total</b>	<b>302,450</b>	<b>-</b>	<b>-</b>	<b>302,450</b>	<b>377,770</b>	
Charitable activities:	Other	-	-	-	-	-
	Other	-	-	-	-	-
	Other	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Other trading activities:	Sale of merchandise	23,935	-	-	23,935	23,749
	Catering	26,192	-	-	26,192	23,209
	Sale of goat food	18,431	-	-	18,431	14,968
	Other	-	-	-	-	-
<b>Total</b>	<b>68,558</b>	<b>-</b>	<b>-</b>	<b>68,558</b>	<b>61,926</b>	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>371,008</b>	<b>-</b>	<b>-</b>	<b>371,008</b>	<b>439,696</b>	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£							
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,161	-	-	1,161	1,398	-	-	1,398
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	13,099	-	-	13,099	26,776	-	-	26,776
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>14,260</b>	<b>-</b>	<b>-</b>	<b>14,260</b>	<b>28,174</b>	<b>-</b>	<b>-</b>	<b>28,174</b>
<b>Expenditure on charitable activities:</b>								
Cost of running the Goat Sanctuary-100% charitable activity	254,355	-	-	254,355	243,706	-	-	243,706
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>254,355</b>	<b>-</b>	<b>-</b>	<b>254,355</b>	<b>243,706</b>	<b>-</b>	<b>-</b>	<b>243,706</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Goat related expenses - feed, vet, bedding etc	26,142	-	-	26,142	35,293	-	-	36,293
Land and buildings repairs and maintenance	33,196	-	-	33,196	9,348	-	-	9,348
Vehicle costs	5,470	-	-	5,470	4,344	-	-	4,344
Depreciation	4,275	-	-	4,275	7,583	-	-	7,583
Legal and consultancy	2,000	-	-	2,000	7,583	-	-	7,583
Misc office expense	-	-	-	-	1,317	-	-	1,317
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>71,083</b>	<b>-</b>	<b>-</b>	<b>71,083</b>	<b>65,468</b>	<b>-</b>	<b>-</b>	<b>66,468</b>
<b>TOTAL EXPENDITURE</b>	<b>339,698</b>	<b>-</b>	<b>-</b>	<b>339,698</b>	<b>338,348</b>	<b>-</b>	<b>-</b>	<b>338,348</b>

**Section C****Notes to the accounts****Note 10 Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
500	500
-	-
-	-
-	-

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	195,051	194,913
Social security costs	9,004	7,228
Pension costs (defined contribution scheme)	2,705	2,932
Other employee benefits	-	-
<b>Total staff costs</b>	<b>206,760</b>	<b>205,073</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	9	10
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>9</b>	<b>10</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

<b>This year</b>	
<b>Last year</b>	

**Please state the legal authority or reason for making the payment**

<b>This year</b>	
<b>Last year</b>	

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

<b>This year</b>	<b>Last year</b>
£ -	£ -

**The nature of the payment (cash, asset etc.)**

--	--

**The extent of redundancy funding at the balance sheet date**

<b>This year</b>	<b>Last year</b>
£ -	£ -

**Please state the accounting policy for any redundancy or termination payments**

--	--

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,680	2,932

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

not applicable	
----------------	--

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


They are valued at fair value except where they qualify as basic financial instruments.

		✓
--	--	---

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

<p><b>Not applicable</b></p>
------------------------------

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors

Total

This year	Last year
£	£
-	-
-	-
3,715.0	12,675.0
3,715.0	12,675.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	153	-	9,684	-
Trade creditors	1,500	-	2,027	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	981	-
<b>Total</b>	<b>1,653</b>	<b>-</b>	<b>12,692</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
<b>Balance at the end of the reporting period</b>	<b>-</b>	<b>-</b>

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
255,977	224,231
-	-
255,977	224,231

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**BUTTERCUPS SANCTUARY FOR GOATS**

England & Wales - Charity number 1099627

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# Accounts

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## **Trustees' Annual Report for the period**

**From 01/04/2021**

**To 31/03/2022**

**Charity name: BUTTERCUPS SANCTUARY FOR GOATS**

**Charity registration number: 1099627**

### **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	I) To alleviate the suffering, the abuse and neglect of goats, and to provide them with sanctuary and to find new homes for other unwanted goats II) To advance the public knowledge and understanding of goats and their requirements, treatment and care through education III) To help improve the standard of welfare for goats
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	(I) To provide knowledge on goat husbandry and welfare standards (II) To provide buildings/ facilities/open space to provide advocacy/ advice/ information (III) To improve standards of care/treatment through education to improve welfare standards for goats to provide human resources
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As detailed in our Charity aims and objectives, we deliver public benefit by promoting human morality through the encouragement of kindness to animals, discouraging cruelty to animals and expanding knowledge of goat welfare. By organising new foster homes for goats, we seek to create happy homes for humans and animals alike, all animals remain under the umbrella of our care, in accordance with the Charities fostering scheme guidelines. When constructing the aims and objective of future planned events, and/or activities, the Board of Trustees have referred to the guidance contained in the Charity Commissions general guidance on public benefit

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	A dedicated team of unpaid volunteers assists with caring for the goats; daily – cleaning of pens, feeding and grooming goats, etc. On occasions a team of volunteers will attend fundraising events to represent the Charity, in ways of enhancing the public awareness of the Charities needs and objectives.
Other		

## Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The trustees consider that the overall performance of the charity during the year has been satisfactory.</p> <p>Over the period since the Charity has been founded, Buttercups has managed to provide sanctuary and rehabilitation to over 900 animals, and continue to house 132 goats onsite, with an additional 124 offsite under the Fostering Scheme.</p> <p>In line with the Charities governing document, Buttercups has provided work experience placements to 20 plus students aspiring to find a future career in the animal sector. We have secured future plans to work alongside Surrey University on animal welfare related research, this is in addition to the PhD programmes lead by Dr Alan McElligott on animal behaviour.</p> <p>Buttercups has also opened additional voluntary positions throughout the organisation, which has assisted individuals to combat social isolations and bringing the local community together.</p> <p>The staff at the Sanctuary should again be congratulated on their continuing level of hard work in their care of the animals.</p> <p>The Charity would not be able to provide the service of caring for animals without the valuable assistance of the numerous willing supporters and volunteers.</p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Commission requires charities to determine and explain their policy for reserves. The trustees have reviewed its free reserve policy and have turned its entire free unrestricted fund into an emergency fund to enable Buttercups Sanctuary for Goats to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees have decided to designate the funds in the National Westminster Bank Account as Reservation Fund. Furthermore, the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.
Amount of reserves held	Para 1.22	One hundred and sixty thousand four hundred and eight three pounds and seventy pence.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	BUTTERCUPS SANCTUARY FOR GOATS
Other name the charity uses	-
Registered charity number	1099627
Charity's principal address	BUTTERCUPS SANCTUARY FOR GOATS WIERTON HALL EAST HALL HILL BOUGHTON MONCHELSEA KENT
	ME17 4JU

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	MR S KING			
2	DR A MCELLIGOTT			
3	MRS A ASSINDER			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
MR S KING		
DR A MCELLIGOTT		
MRS A ASSINDER		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
	MR R H HITCH	1 MILL COTTAGE CLAY GATE MARDEN KENT TN12 9PG

#### Name of chief executive or names of senior staff members (Optional information)

MR G F MCCARTHY- GENERAL MANAGER
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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

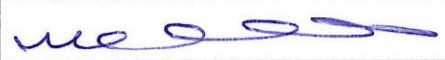
### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		B. Stead
Full name(s)	MALCOLM MEWES	MISS B STEAD
Position (eg Secretary, Chair, etc)	TRUSTEE	TRUSTEE
Date	27/01/2023	



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
**BUTTERCUPS SANCTUARY FOR GOATS**

**On accounts for the year  
ended**

**31 MARCH 2022**      **Charity no (if any)**      **1099627**

**Set out on pages**

**1-34**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2022

**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 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

**Signed:** **S CAIN**

**Date:** **24/01/2023**

**Name:** **SHAREN CAIN FCCA**

**Relevant professional  
qualification(s) or body  
(if any):**

**ACCA**

**Address:**

**24 HIGH STREET**  
**CHARING**  
**TN27 0HX**

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).



BUTTERCUPS SANCTUARY FOR GOATS		Charity No (if any)	1099627
<b>Annual accounts for the period</b>			
Period start date	<b>1-Apr-21</b>	To	Period end date <b>31-Mar-22</b>

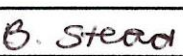

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	377,770	-	-	377,770	457,995
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	61,926	-	-	61,926	16,131
Investments	S04	-	-	-	-	1
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>439,696</b>	<b>-</b>	<b>-</b>	<b>439,696</b>	<b>474,127</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	226,764
Charitable activities	S09	271,880	-	-	271,880	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	58,885	-	-	58,885	66,742
<b>Total</b>	S12	<b>330,765</b>	<b>-</b>	<b>-</b>	<b>330,765</b>	<b>293,506</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	108,931	-	-	108,931	180,621
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	108,931	-	-	108,931	180,621
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	108,931	-	-	108,931	180,621
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	942,735	-	-	942,735	762,114
<b>Total funds carried forward</b>	S22	<b>1,051,666</b>	<b>-</b>	<b>-</b>	<b>1,051,666</b>	<b>942,735</b>

## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,458,762	-	-	1,458,762	832,098
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	1,458,762	-	-	1,458,762	832,098
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	12,674	-	-	12,674	18,703
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	224,231	-	-	224,231	176,461
<b>Total current assets</b>		B10	236,905	-	-	236,905	195,164
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	2,027	981	-	3,008	7,755
<b>Net current assets/(liabilities)</b>		B12	234,878	- 981	-	233,896	187,408
<b>Total assets less current liabilities</b>		B13	1,693,640	- 981	-	1,692,659	1,019,506
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	9,684	-	-	9,684	76,771
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	1,683,955	- 981	-	1,682,974	942,735
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18	- 981	-		- 981	459
Unrestricted funds		B19	1,683,955		-	1,683,955	942,276
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	1,682,974	-	-	1,682,974	942,735

Signed by one or two trustees on behalf of all the trustees

	Signature	Print Name	Date of approval dd/mm/yyyy
		BARBARA STEAD	27/01/2023
7755		MALCOLM MEWES	29/01/2023

Note 1 Basis of preparation

**This section should be completed by all charities .**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
---

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
---

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
---

\* -Tick as appropriate

**1.2 Going concern**

**If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:**

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable
----------------

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable
----------------

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
----------------

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	<b>Not applicable</b>
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	<b>Not applicable</b>
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	<b>Not applicable</b>

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	<b>Not applicable</b>
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	<b>Not applicable</b>
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	<b>Not applicable</b>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	Although not material, we wish to disclose 1 classification error and 1 minor error of £164 made by Abudey and Co, who prepared our 2020/21 accounts.
--	---

<p><b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b></p>	<p>A bank balance of £2943 was wrongly classified as Prepayment/Accrued Income. 2020/1 balances have been corrected: cash is +£2943, prepayments/accruals is -£2943. Accruals were reported as £7919 but should have been £7755. 2020/1 balances have been amended to show the correct amount. The SOFA has also been updated to reflect this correction, which is included within the Raising Funds heading classification.</p>
<p><b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b></p>	

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

Not Applicable

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated	_____	_____

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	_____

**Note 2**

**Accounting policies**

**2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>The value of any voluntary help received is not included in the accounts but is described</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes</td> <td style="width: 33%; text-align: center;">No</td> <td style="width: 33%; text-align: center;">N/a</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

£1,000

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held, and

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

	✓	
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Yes	No	N/a
		✓

They are valued at cost.

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

**Not applicable**

## Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	230,760	-	-	230,760	330,099
	Gift Aid	26,153	-	-	26,153	40,607
	Legacies	56,997	-	-	56,997	31,385
	General grants provided by government/other charities	10,667	-	-	10,667	11,251
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Rental income	53,192	-	-	53,192	44,653
<b>Total</b>	<b>377,770</b>	<b>-</b>	<b>-</b>	<b>377,770</b>	<b>457,995</b>	
Charitable activities:	Other	-	-	-	-	-
	Other	-	-	-	-	-
	Other	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Other trading activities:	Sale of merchandise	23,749	-	-	23,749	5,957
	Catering	23,209	-	-	23,209	10,174
	Sale of goat food	14,968	-	-	14,968	-
	Other	-	-	-	-	-
<b>Total</b>	<b>61,926</b>	<b>-</b>	<b>-</b>	<b>61,926</b>	<b>16,131</b>	
Income from investments:	Interest income	-	-	-	-	1
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>439,696</b>	<b>-</b>	<b>-</b>	<b>439,696</b>	<b>474,127</b>	
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)		N/A				
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.		N/A				
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.		N/A				
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)		N/A				

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Maidstone Borough Council Restart Grant	8,000
Government grant 2	Maidstone Borough Council Omicron Grant	2,667
Government grant 3		-
Other		-
	<b>Total</b>	<b>10,667</b>

	Description	Last year £
Government grant 1	JRS Grant	11,251
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>11,251</b>

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	not applicable	not applicable

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	not applicable	not applicable

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
<b>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</b>	N/A	N/A
<b>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</b>	N/A	N/A
<b>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</b>	A team of unpaid volunteers assists with caring for the goats on a daily basis - cleaning pens, feeding and grooming goats, etc.	A team of unpaid volunteers assists with caring for the goats on a daily basis - cleaning pens, feeding and grooming goats, etc.

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	217,640	-	-	217,640
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,398	-	-	1,398	649	-	-	649
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	26,776	-	-	26,776	8,475	-	-	8,475
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>28,174</b>	<b>-</b>	<b>-</b>	<b>28,174</b>	<b>226,764</b>	<b>-</b>	<b>-</b>	<b>226,764</b>
<b>Expenditure on charitable activities:</b>								
Cost of running the Goat Sanctuary-100% charitable activity	243,706	-	-	243,706	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>243,706</b>	<b>-</b>	<b>-</b>	<b>243,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Goat related expenses - feed, vet, bedding etc	36,293	-	-	36,293	31,709	-	-	31,709
Land and buildings repairs and maintenance	9,347	-	-	9,347	20,968	-	-	20,968
Vehicle costs	4,344	-	-	4,344	9,040	-	-	9,040
Depreciation	7,583	-	-	7,583	5,025	-	-	5,025
Misc office expense	1,317	-	-	1,317	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>58,885</b>	<b>-</b>	<b>-</b>	<b>58,885</b>	<b>66,742</b>	<b>-</b>	<b>-</b>	<b>66,742</b>
<b>TOTAL EXPENDITURE</b>	<b>330,765</b>	<b>-</b>	<b>-</b>	<b>330,765</b>	<b>293,506</b>	<b>-</b>	<b>-</b>	<b>293,506</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Not applicable	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-



**Section C**

**Notes to the accounts**

**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	N/A	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	N/A	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C****Notes to the accounts****Note 10**                      **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
500	2,040
-	-
-	-
-	-

**Note 11** Paid employees

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	194,913	173,846
Social security costs	7,228	7,258
Pension costs (defined contribution scheme)	2,932	2,248
Other employee benefits	-	-
<b>Total staff costs</b>	<b>205,073</b>	<b>183,352</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	5.0	4.5
Charitable Activities	5.0	4.5
Governance	-	-
Management	1.0	1.0
<b>Total</b>	<b>11</b>	<b>10</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

<b>This year</b>	£	-
<b>Last year</b>	£	-

**Please state the legal authority or reason for making the payment**

<b>This year</b>	
<b>Last year</b>	

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

<b>This year</b>	<b>Last year</b>
£	£
-	-

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Total amount of payment</b>	-	-

**The nature of the payment (cash, asset etc.)**

--	--

**The extent of redundancy funding at the balance sheet date**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
	-	-

**Please state the accounting policy for any redundancy or termination payments**

--	--

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,932	2,248

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

not applicable	
----------------	--

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details






**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	813,693	20,683	59,856	12,760	906,992
Additions	300,000	-	2,940	-	302,940
Revaluations	331,307	-	-	-	331,307
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,445,000	20,683	62,796	12,760	1,541,239

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>		RB	RB	RB	RB

At beginning of the year	-	20,683	45,034	9,177	74,894
Disposals	-	-	-	-	-
Depreciation	-	-	3,999	3,583	7,583
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	20,683	49,033	12,760	82,477

**14.3 Net book value**

Net book value at the beginning of the year	813,693	-	14,822	3,583	832,098
Net book value at the end of the year	1,445,000	-	13,763	0	1,458,762

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable
----------------

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable
----------------

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

This year	Last year
Dec-21	
Not applicable	
Market value as advised by estate agent	
Not applicable	-

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*


**15.5 Impairment**

**This year:**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**Last year:**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

**This year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**Last year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**16.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

This year	Last year

**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A £	At cost Group B £	Total £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**

**(ii) Describe the significance and nature of heritage assets.**

**(iii) Disclose information that is helpful in assessing the value of heritage assets.**

This year	Last year

**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**

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**16.9 Five year summary of heritage assets transactions**

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

This year:

**Analysis of investments**

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total  
Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

**Analysis of investments**

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total  
Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

**17.3 If your charity holds investment properties, please complete the following note:**

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-

**17.5 Guarantees**

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

**17.6 Concessional loans**

**Amount of concessional loans made** (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**Amount of concessional loans received** (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**Terms and conditions** eg interest rate, security provided

**Value of any concessional loans which have been committed but not taken up at the reporting date**

**Amounts payable within 1 year**

**Amounts payable after more than 1 year**

**Amounts receivable within 1 year**

**Amounts receivable after more than 1 year**

This year	Last year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

This year	Last year
£	£

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

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**Section C** **Notes to the accounts** **(cont)**

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

**Trade debtors**

**Prepayments and accrued income**

**Other debtors**

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
12,675.3	18,703.0
12,675.3	18,703.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

**Trade debtors**

**Prepayments and accrued income**

**Other debtors**

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-

**Note 20** **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	9,684	-	76,771	-
Trade creditors	2,027	-	7,755	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	981	-	-	-
<b>Total</b>	<b>12,693</b>	<b>-</b>	<b>84,526</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

***Movement in deferred income account***

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

**21.1 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

--	--

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

**Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement**

**Where it is not practical to make one or more of these disclosures, please state this fact**

<b>This year</b>	<b>Last year</b>

**Note 24**            **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
<b>Total</b>

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
224,231	176,461
-	-
224,231	176,461

**Note 25 Fair value of assets and liabilities**

	This year	Last year
<b>25.1</b> Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Not applicable	
<b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

**Section C****Notes to the accounts****(cont)****Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	<b>This year</b>	<b>Last year</b>
<b>Please provide details of the nature of the event</b>	<b>Not applicable</b>	
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>		

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	N/a	N/a	-	-	-	-	-	-
		<b>Total Funds</b>	-	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			-	-	-	-	-	-

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount

## Last year

Planned use	Purpose of the designation	Amount

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
not applicable		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.


Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
not applicable		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.


Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

--

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

--

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Note 29****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

**BUTTERCUPS SANCTUARY FOR GOATS**

England & Wales - Charity number 1099627

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# Accounts

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**BUTTERCUPS SANCTUARY FOR GOATS**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**BUTTERCUPS SANCTUARY FOR GOATS**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
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## **BUTTERCUPS SANCTUARY FOR GOATS**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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**

- I) To alleviate the suffering, the abuse and neglect of goats, and to provide them with sanctuary and to find new homes for other unwanted goats
- II) To advance the public knowledge and understanding of goats and their requirements, treatment and care through education
- III) To help improve the standard of welfare for goats

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Commission requires charities to determine and explain their policy for reserves. The trustees have reviewed its free reserve policy and have turned its entire free unrestricted fund into an emergency fund to enable Buttercups Sanctuary for Goats to meet its obligations in event of a shortfall in income or sudden upturn in expenditure.

The trustees have decided to designate the funds in the CAF Bank Account as Restricted Building Development Fund

Furthermore the trustees meet quarterly to review their reserve level. If the value of the reserves falls below a level unacceptable to the trustees, then appropriate action will be taken immediately to rectify the situation.

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

##### **Governing document**

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

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

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

1099627

##### **Principal address**

Wierton Hall  
East Hall Hill  
Boughton Monchelsea  
Maidstone  
Kent  
ME17 4JU

##### **Trustees**

R H HITCH (resigned 22.9.2020)  
S KING Chair  
P BROWN (resigned 23.6.2021)  
DR A McELLIGOTT  
MISS A ASSINDER  
J KENWARD (appointed 9.6.2020)

##### **Independent Examiner**

Abudey & Company  
First Floor  
14-16 Powis Street  
Woolwich  
London  
SE18 6LF

**BUTTERCUPS SANCTUARY FOR GOATS**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Approved by order of the board of trustees on 27 January 2022 and signed on its behalf by:

S KING - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BUTTERCUPS SANCTUARY FOR GOATS**

**Independent examiner's report to the trustees of BUTTERCUPS SANCTUARY FOR GOATS**

I report to the charity trustees on my examination of the accounts of BUTTERCUPS SANCTUARY FOR GOATS (the Trust) for the year ended 31 March 2021.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FAIA which is one of the listed bodies.

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.

MR SYMON L ABUDEY  
FAIA  
Abudey & Company  
First Floor  
14-16 Powis Street  
Woolwich  
London  
SE18 6LF

27 January 2022

**BUTTERCUPS SANCTUARY FOR GOATS**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	457,995	-	457,995	426,694
Other trading activities	3	16,131	-	16,131	30,590
Investment income	4	1	-	1	50
<b>Total</b>		<u>474,127</u>	<u>-</u>	<u>474,127</u>	<u>457,334</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	227,102	-	227,102	211,305
Other		<u>67,152</u>	<u>-</u>	<u>67,152</u>	<u>64,044</u>
<b>Total</b>		<u>294,254</u>	<u>-</u>	<u>294,254</u>	<u>275,349</u>
<b>NET INCOME</b>		<u>179,873</u>	<u>-</u>	<u>179,873</u>	<u>181,985</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>761,655</u>	<u>459</u>	<u>762,114</u>	<u>580,129</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>941,528</u></u>	<u><u>459</u></u>	<u><u>941,987</u></u>	<u><u>762,114</u></u>

The notes form part of these financial statements

**BUTTERCUPS SANCTUARY FOR GOATS**

**BALANCE SHEET**  
**31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	831,513	-	831,513	837,123
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		21,646	-	21,646	8,321
Cash at bank and in hand		173,059	459	173,518	47,568
		<u>194,705</u>	<u>459</u>	<u>195,164</u>	<u>55,889</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(7,919)	-	(7,919)	(8,720)
<b>NET CURRENT ASSETS</b>		<u>186,786</u>	<u>459</u>	<u>187,245</u>	<u>47,169</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,018,299	459	1,018,758	884,292
<b>CREDITORS</b>					
Amounts falling due after more than one year	12	(76,771)	-	(76,771)	(122,178)
<b>NET ASSETS</b>		<u>941,528</u>	<u>459</u>	<u>941,987</u>	<u>762,114</u>
<b>FUNDS</b>	14				
Unrestricted funds				941,528	761,655
Restricted funds				459	459
<b>TOTAL FUNDS</b>				<u>941,987</u>	<u>762,114</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2022 and were signed on its behalf by:

S KING - Trustee

## **BUTTERCUPS SANCTUARY FOR GOATS**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2021**

#### **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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Equipment	- 20% on reducing balance

##### **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.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**BUTTERCUPS SANCTUARY FOR GOATS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations/Adoptions	330,099	193,113
Gift & Charity Aid	40,607	19,477
JRS Grant	11,251	-
Collection Box	-	979
Grants and Legacy	31,385	159,513
Rental Income	44,653	53,612
	<u>457,995</u>	<u>426,694</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Grants	<u>11,251</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Sale of Merchandise	5,957	11,677
Catering	10,174	18,913
	<u>16,131</u>	<u>30,590</u>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Interest Received	<u>1</u>	<u>50</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Loss on sale of assets	175	-
Support costs	218,452	190,816
	<u>218,627</u>	<u>190,816</u>

**BUTTERCUPS SANCTUARY FOR GOATS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. RAISING FUNDS - continued**

**Other trading activities**

	2021	2020
	£	£
Purchases	8,475	20,489
	<u>          </u>	<u>          </u>
Aggregate amounts	227,102	211,305
	<u>          </u>	<u>          </u>

**6. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Raising donations and legacies	209,898	6,514	2,040	218,452
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
	10	10
	<u>          </u>	<u>          </u>
Staff		

No employees received emoluments in excess of £60,000.

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

	Unrestricted	Restricted	Total
	fund	fund	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	426,694	-	426,694
Other trading activities	30,590	-	30,590
Investment income	50	-	50
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	457,334	-	457,334
<b>EXPENDITURE ON</b>			
Raising funds	211,305	-	211,305
Other	64,044	-	64,044
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	275,349	-	275,349
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	181,985	-	181,985

**BUTTERCUPS SANCTUARY FOR GOATS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	579,670	459	580,129
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>761,655</u>	<u>459</u>	<u>762,114</u>

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Building Projects- Facilities £	Plant and machinery £	
<b>COST</b>				
At 1 April 2020	813,693	20,683	37,693	
Disposals	-	-	-	
	<hr/>	<hr/>	<hr/>	
At 31 March 2021	<u>813,693</u>	<u>20,683</u>	<u>37,693</u>	
<b>DEPRECIATION</b>				
At 1 April 2020	-	20,622	31,267	
Charge for year	-	61	1,606	
Eliminated on disposal	-	-	-	
	<hr/>	<hr/>	<hr/>	
At 31 March 2021	<u>-</u>	<u>20,683</u>	<u>32,873</u>	
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>813,693</u>	<u>-</u>	<u>4,820</u>	
At 31 March 2020	<u>813,693</u>	<u>61</u>	<u>6,426</u>	
	Fixtures and fittings £	Motor vehicles £	Equipment £	Totals £
<b>COST</b>				
At 1 April 2020	11,889	22,163	871	906,992
Disposals	-	(5,500)	-	(5,500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	<u>11,889</u>	<u>16,663</u>	<u>871</u>	<u>901,492</u>
<b>DEPRECIATION</b>				
At 1 April 2020	7,683	9,491	806	69,869
Charge for year	631	3,124	13	5,435
Eliminated on disposal	-	(5,325)	-	(5,325)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	<u>8,314</u>	<u>7,290</u>	<u>819</u>	<u>69,979</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>3,575</u>	<u>9,373</u>	<u>52</u>	<u>831,513</u>
At 31 March 2020	<u>4,206</u>	<u>12,672</u>	<u>65</u>	<u>837,123</u>

**BUTTERCUPS SANCTUARY FOR GOATS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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

	2021	2020
	£	£
Social security and other taxes	(1,807)	3,031
Accruals	3,917	-
Accrued expenses	5,809	5,689
	<u>7,919</u>	<u>8,720</u>

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Other loans (see note 13)	76,771	122,178
	<u>76,771</u>	<u>122,178</u>

**13. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Account 56288042	76,771	122,178

**14. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	761,655	179,873	941,528
<b>Restricted funds</b>			
Building Development Fund	459	-	459
	<u>762,114</u>	<u>179,873</u>	<u>941,987</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	474,127	(294,254)	179,873
	<u>474,127</u>	<u>(294,254)</u>	<u>179,873</u>

**BUTTERCUPS SANCTUARY FOR GOATS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	579,670	181,985	761,655
<b>Restricted funds</b>			
Building Development Fund	459	-	459
<b>TOTAL FUNDS</b>	<u>580,129</u>	<u>181,985</u>	<u>762,114</u>

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	457,334	(275,349)	181,985
<b>TOTAL FUNDS</b>	<u>457,334</u>	<u>(275,349)</u>	<u>181,985</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	579,670	361,858	941,528
<b>Restricted funds</b>			
Building Development Fund	459	-	459
<b>TOTAL FUNDS</b>	<u>580,129</u>	<u>361,858</u>	<u>941,987</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	931,461	(569,603)	361,858
<b>TOTAL FUNDS</b>	<u>931,461</u>	<u>(569,603)</u>	<u>361,858</u>

**BUTTERCUPS SANCTUARY FOR GOATS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.