

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Windyway Trust

BullockWoodburn Limited  
Norfolk House  
Hardwick Square North  
Buxton  
SK17 6PU

Windyway Trust

Contents of the Financial Statements  
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18 to 19

## Windyway Trust

### Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects of the charity are to relieve the suffering of dogs, cats or animals of any species who need care and attention and to provide or maintain kennels, catteries, refuges, animal hospitals or other facilities for the reception and care of unwanted dogs, cats or other animals and the treatment of sick or ill-treated dogs, cats, or other animals. At their discretion the trustees may spend all or part of the capital of the charity in furthering the objects.

##### Significant activities

Our main activities are direct fundraising through our charity shops and furniture centre. This contributes the majority of our day-to-day income, but we also organise external events and attend third party events to raise funds.

We have a sponsorship scheme and run a lottery that bring in funds. There is an increased presence on social media platforms, and we now have an e-commerce facility. Private individuals raise funds through the JustGiving platform, and we charge a fee when an animal is re-homed that contributes towards the costs incurred for that animal.

##### Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit when setting objectives and undertaking activities. The trustees meet on a regular basis to discuss all matters and communicate regularly by telephone, email, and social media platforms.

The charity supports the work of Windyway Animal Rescue Centre, based in Macclesfield, which takes in dogs, cats, and other animals from all sections of the community and re-homes within the local area and other neighbouring counties. It also supports the Peak District Mountain Rescue Teams.

The charity runs three shops and a furniture centre, all based in Macclesfield. The customers are mainly local residents, and they value the wide range of goods we have for sale. Our stock is donated by the public for the sole purpose of raising sufficient income to support the animal rescue. The shops and furniture centre also provide employment for staff from the local area.

The charity aims to raise sufficient income to cover its normal day to day expenses. The monthly management accounts are reviewed by the trustees to ensure that the charity is on track with its aims.

##### Grantmaking

Grants are decided on and made by the trustees currently serving on the board of Windyway Trust according to the charity's policy for grant making. Grants made must have conditions attached that enable the achievement of agreed purposes or milestones. In the past they have been made to provide housing for rescued animals at the sanctuary.

#### ACHIEVEMENT AND PERFORMANCE

##### Legacies

The charity continues to be remembered in the wills of people, both local and from further afield. Their very generous donations have enabled us to build up our reserves.

## Windyway Trust

### Report of the Trustees for the Year Ended 31 March 2024

#### FINANCIAL REVIEW

##### Financial position

The Statement of Financial Activities shows net movement for the year of £12,803 surplus (2023: £162,284) with reserves standing at £947,614 (2023: £934,811).

The trustees consider that there are adequate reserves available to support the continuation of the charity. The retained reserves are higher than those previously held due to the legacy income of £64,102 (2023: £165,532; 2022: £178,848). The trustees acknowledge that the legacy income cannot be guaranteed, and the reserves are utilised to meet the ongoing costs of the charity.

##### Reserves policy

The charity has total reserve funds of £947,614 (2023: £934,811) of which the trustees consider it prudent to hold £300,000 to cover kennelling and veterinary expenses for one year in the event that fundraising and legacy income is not forthcoming. In addition to our normal activities, we are still exploring the option of increasing our kennelling availability by the possible purchase of new facilities; in order to achieve this we are trying to increase our reserves.

##### Going concern

The trustees consider that the level of its reserves will ensure that Windyway Trust is a going concern for the next twelve months.

#### FUTURE PLANS

It is envisaged that the charity will provide financial assistance to Windyway Animal Rescue Centre to build a reception area, storage area, and to replace other facilities as and when required.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Windyway Trust is constituted under a trust deed dated 20 January 2005 and registered with the Charity Commission under charity number 1108111.

##### Recruitment and appointment of new trustees

The trustees who have served during the year and since the year end are set out below. The policy for the adoption of trustees is to award associate trusteeship for 12 months prior to accepting the associate trustee as a full trustee of Windyway Trust. The associate trustee attends meetings regularly enabling training and clarification of the charity's structure and works.

##### Organisational structure

The trustees oversee the operation of the charity and are responsible for making decisions concerning relevant and current policies. A full-time paid manager runs the two shops and oversees the furniture centre with the support of one full-time and three part-time paid employees. There is also a team of volunteers who help out at the shops or the furniture centre on a rota basis.

The employees pay is reviewed annually, taking into consideration the level of pay for similar roles locally.

The trustees are grateful to all the volunteers for their commitment and support during the year.

##### Induction and training of new trustees

Trustees are made aware of their responsibilities at the time of their appointment and are kept abreast of changes in charity law and any matters affecting the governance of the charity.

##### Wider network

The charity continues to be a member of the CVS network in Cheshire East.

The charity has forged links with other local charities.

We have connections with Cheshire East Council's Supported Employment Team where we provide volunteering opportunities for people in the community with disabilities to prepare for and achieve paid employment.

Windyway Trust

Report of the Trustees  
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The principal risks and uncertainties facing the charity are the continuation of the animal sanctuary, providing care for the rescued animals, the continued receipt of legacies and the supply of volunteers.

The trustees have built up a reserve of funds so that it could support an alternative sanctuary if required.

The receipt of legacies is not within the control of the trustees although putting a donation in a will is encouraged on the trust's social media.

The trust has connections to the CVS network in Cheshire East and advertises for volunteers on there and on the trust social media. The trust also supports Duke of Edinburgh volunteers as part of their programme.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
1108111

Principal address  
Windyway Trust  
164A Crompton Road  
Macclesfield  
Cheshire  
SK11 8EU

Trustees  
J Marriott (resigned 29/3/2024)  
C Earles  
P Barnard  
M J Arnstein  
W Riseley

Independent Examiner  
Jonathon Dickens ACA  
BullockWoodburn Limited  
Norfolk House  
Hardwick Square North  
Buxton  
SK17 6PU

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
C Earles - Trustee

Independent Examiner's Report to the Trustees of  
Windyway Trust

Independent examiner's report to the trustees of Windyway Trust

I report to the charity trustees on my examination of the accounts of Windyway Trust (the Trust) for the year ended 31 March 2024.

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 member of the Institute of Chartered Accountants in England and Wales, 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.

Jonathon Dickens ACA

BullockWoodburn Limited  
Norfolk House  
Hardwick Square North  
Buxton  
SK17 6PU

Date: .....

Windyway Trust

Statement of Financial Activities  
for the Year Ended 31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	128,811	222,904
Charitable activities	5		
Animal rescue, kennelling & rehoming		17,700	9,660
Other trading activities	3	318,577	287,169
Investment income	4	22,196	5,725
Total		<u>487,284</u>	<u>525,458</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	6	3,401	3,190
Other trading activities	7	196,927	151,382
		<u>200,328</u>	<u>154,572</u>
Charitable activities	8		
Animal rescue, kennelling & rehoming		274,153	208,571
Other		-	31
Total		<u>474,481</u>	<u>363,174</u>
NET INCOME		12,803	162,284
RECONCILIATION OF FUNDS			
Total funds brought forward		934,811	772,527
TOTAL FUNDS CARRIED FORWARD		<u><u>947,614</u></u>	<u><u>934,811</u></u>

The notes form part of these financial statements

Windyway Trust

Balance Sheet  
31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	15	149,079	12,478
CURRENT ASSETS			
Stocks	16	1,235	895
Debtors	17	50,355	21,787
Cash at bank and in hand		773,150	913,890
		<hr/>	<hr/>
		824,740	936,572
CREDITORS			
Amounts falling due within one year	18	(26,205)	(14,239)
		<hr/>	<hr/>
NET CURRENT ASSETS		798,535	922,333
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		947,614	934,811
		<hr/>	<hr/>
NET ASSETS		947,614	934,811
		<hr/>	<hr/>
FUNDS	19		
Unrestricted funds		947,614	934,811
		<hr/>	<hr/>
TOTAL FUNDS		947,614	934,811
		<hr/>	<hr/>

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

.....  
C Earles - Trustee

.....  
M J Arnstein - Trustee

The notes form part of these financial statements



Windyway Trust

Cash Flow Statement  
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(14,916)	166,038
Net cash (used in)/provided by operating activities		(14,916)	166,038
Cash flows from investing activities			
Purchase of tangible fixed assets		(148,020)	(1,112)
Interest received		22,196	5,725
Net cash (used in)/provided by investing activities		(125,824)	4,613
Change in cash and cash equivalents in the reporting period		(140,740)	170,651
Cash and cash equivalents at the beginning of the reporting period		913,890	743,239
Cash and cash equivalents at the end of the reporting period		773,150	913,890

The notes form part of these financial statements

Windyway Trust

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	12,803	162,284
Adjustments for:		
Depreciation charges	11,419	4,012
Interest received	(22,196)	(5,725)
(Increase)/decrease in stocks	(340)	169
Increase in debtors	(28,568)	(1,336)
Increase in creditors	11,966	6,634
	<hr/>	<hr/>
Net cash (used in)/provided by operations	<u>(14,916)</u>	<u>166,038</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	913,890	(140,740)	773,150
	<hr/>	<hr/>	<hr/>
	913,890	(140,740)	773,150
	<hr/>	<hr/>	<hr/>
Total	<u>913,890</u>	<u>(140,740)</u>	<u>773,150</u>

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2024

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 including government grants 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Short leasehold	- 20% on cost
Long leasehold	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Windyway Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

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.

Donated goods and services, and volunteers

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Donations of second hand goods for retail resale are initially valued at nil.

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.

The value of any voluntary help received is not included in the accounts .

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	46,929	40,982
Gift aid	5,111	3,191
Legacies	64,102	165,532
Grants	2,500	3,333
Collection boxes	3,792	3,089
Sponsored events	6,377	6,777
	<u>128,811</u>	<u>222,904</u>

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

	2024	2023
	£	£
Other grants	<u>2,500</u>	<u>3,333</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	13,394	13,921
Shop income	295,901	262,623
Warehousing	3,125	6,458
House clearances	6,157	4,167
	<u>318,577</u>	<u>287,169</u>

Windyway Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

4.	INVESTMENT INCOME		2024	2023
			£	£
	Deposit account interest		22,196	5,725
			<u>          </u>	<u>          </u>
5.	INCOME FROM CHARITABLE ACTIVITIES		2024	2023
		Activity	£	£
	Animal rehoming fees	Animal rescue, kennelling & rehoming	17,700	9,660
			<u>          </u>	<u>          </u>
6.	RAISING DONATIONS AND LEGACIES		2024	2023
			£	£
	Postage and stationery		150	480
	Bank and Just Giving charges		3,251	2,710
			<u>          </u>	<u>          </u>
			3,401	3,190
			<u>          </u>	<u>          </u>
7.	OTHER TRADING ACTIVITIES		2024	2023
			£	£
	Opening stock		895	1,064
	Purchases		1,069	554
	Closing stock		(1,235)	(895)
	Staff costs		92,741	70,399
	Rates and water		2,626	3,041
	Rent		39,467	28,800
	Consumables, cleaning & refuse		8,498	7,175
	Light and heat		8,829	7,563
	Repairs and maintenance		1,854	1,167
	Insurance		4,230	3,803
	Storage premises		9,080	9,064
	Telephone		1,508	1,634
	Motor vehicle expenses		5,755	5,370
	Depreciation		11,418	4,012
	FUNDRAISING EVENTS- Purchases		921	618
	Event costs		1,513	1,410
	Storage premises		6,380	5,573
	Advertising		258	89
	Prizes		1,120	941
			<u>          </u>	<u>          </u>
			196,927	151,382
			<u>          </u>	<u>          </u>

Windyway Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Grant funding of activities (see note 10) £	Support costs (see note 11) £	Totals £
Animal rescue, kennelling & rehoming	231,547	35,566	7,040	274,153
	<u>231,547</u>	<u>35,566</u>	<u>7,040</u>	<u>274,153</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Advertising	695	-
Kennel costs	122,884	112,195
Veterinary fees	104,379	78,074
Pet food bank purchases	3,589	1,566
	<u>231,547</u>	<u>191,835</u>

10. GRANTS PAYABLE

	2024 £	2023 £
Animal rescue, kennelling & rehoming	35,566	7,176
	<u>35,566</u>	<u>7,176</u>

11. SUPPORT COSTS

	Governance costs £
Animal rescue, kennelling & rehoming	7,040
	<u>7,040</u>

Support costs, included in the above, are as follows:

Governance costs

	2024 Animal rescue, kennelling & rehoming £	2023 Total activities £
Establishment costs	4,321	3,646
Trustee's meeting costs	58	31
Legal and professional	236	-
Accountancy fees	2,305	5,760
Bank charges	120	154
	<u>7,040</u>	<u>9,591</u>

Windyway Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

13. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	90,875	69,223
Social security costs	367	-
Other pension costs	1,499	1,176
	<u>92,741</u>	<u>70,399</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Shop staff	<u>8</u>	<u>6</u>

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	222,904
Charitable activities	
Animal rescue, kennelling & rehoming	9,660
Other trading activities	287,169
Investment income	5,725
Total	<u>525,458</u>
EXPENDITURE ON	
Raising funds	
Raising donations and legacies	3,190
Other trading activities	151,382
	<u>154,572</u>
Charitable activities	
Animal rescue, kennelling & rehoming	208,571
Other	31

Windyway Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

Total	363,174
-------	---------

NET INCOME	162,284
------------	---------

RECONCILIATION OF FUNDS

Total funds brought forward	772,527
-----------------------------	---------

TOTAL FUNDS CARRIED FORWARD	934,811
-----------------------------	---------

15. TANGIBLE FIXED ASSETS

	Short leasehold £	Long leasehold £	Plant and machinery £
COST			
At 1 April 2023	-	-	759
Additions	47,926	98,946	-
	47,926	98,946	759
At 31 March 2024	47,926	98,946	759
DEPRECIATION			
At 1 April 2023	-	-	528
Charge for year	2,383	5,758	57
	2,383	5,758	585
At 31 March 2024	2,383	5,758	585
NET BOOK VALUE			
At 31 March 2024	45,543	93,188	174
At 31 March 2023	-	-	231



Windyway Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

15. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2023	3,378	32,990	4,762	41,889
Additions	883	-	265	148,020
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	4,261	32,990	5,027	189,909
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2023	2,776	22,728	3,379	29,411
Charge for year	206	2,566	449	11,419
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	2,982	25,294	3,828	40,830
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2024	1,279	7,696	1,199	149,079
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	602	10,262	1,383	12,478
	<hr/>	<hr/>	<hr/>	<hr/>

16. STOCKS

	2024 £	2023 £
Shop stock	1,235	895
	<hr/>	<hr/>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Grant debtor	-	2,420
VAT	21,586	10,262
Prepayments and accrued income	28,769	9,105
	<hr/>	<hr/>
	50,355	21,787
	<hr/>	<hr/>

Windyway Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	26,205	14,239

19. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	934,811	12,803	947,614
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	934,811	12,803	947,614

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	487,284	(474,481)	12,803
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	487,284	(474,481)	12,803

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	772,527	162,284	934,811
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	772,527	162,284	934,811

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	525,458	(363,174)	162,284
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	525,458	(363,174)	162,284

Windyway Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

19. MOVEMENT IN FUNDS - continued

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	772,527	175,087	947,614
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>772,527</u>	<u>175,087</u>	<u>947,614</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 £
Unrestricted funds			
General fund	1,012,742	(837,655)	175,087
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,012,742</u>	<u>(837,655)</u>	<u>175,087</u>

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Windyway Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,929	40,982
Gift aid	5,111	3,191
Legacies	64,102	165,532
Grants	2,500	3,333
Collection boxes	3,792	3,089
Sponsored events	6,377	6,777
	<hr/>	<hr/>
	128,811	222,904
Other trading activities		
Fundraising events	13,394	13,921
Shop income	295,901	262,623
Warehousing	3,125	6,458
House clearances	6,157	4,167
	<hr/>	<hr/>
	318,577	287,169
Investment income		
Deposit account interest	22,196	5,725
Charitable activities		
Animal rehoming fees	17,700	9,660
	<hr/>	<hr/>
Total incoming resources	487,284	525,458
EXPENDITURE		
Raising donations and legacies		
Postage and stationery	150	480
Bank and Just Giving charges	3,251	2,710
	<hr/>	<hr/>
	3,401	3,190
Other trading activities		
Opening stock	895	1,064
SHOP- Purchases	1,069	554
Wages	90,875	69,223
Employer's NI	367	-
Pensions	1,499	1,176
Rates and water	2,626	3,041
Rent	39,467	28,800
Consumables, cleaning & refuse	8,498	7,175
Light and heat	8,829	7,563
Carried forward	154,125	118,596

This page does not form part of the statutory financial statements

Windyway Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	2024 £	2023 £
Other trading activities		
Brought forward	154,125	118,596
Repairs and maintenance	1,854	1,167
Insurance	4,230	3,803
Storage premises	9,080	9,064
Telephone	1,508	1,634
Motor vehicle expenses	5,755	5,370
Depreciation	11,418	4,012
FUNDRAISING EVENTS- Purchases	921	618
Event costs	1,513	1,410
Storage premises	6,380	5,573
Advertising	258	89
Prizes	1,120	941
Closing stock	(1,235)	(895)
	<hr/> 196,927	<hr/> 151,382
Charitable activities		
Advertising	695	-
Kennel costs	122,884	112,195
Veterinary fees	104,379	78,074
Pet food bank purchases	3,589	1,566
Grants paid	35,566	7,176
	<hr/> 267,113	<hr/> 199,011
Support costs		
Governance costs		
Establishment costs	4,321	3,646
Trustee's meeting costs	58	31
Legal and professional	236	-
Accountancy fees	2,305	5,760
Bank charges	120	154
	<hr/> 7,040	<hr/> 9,591
Total resources expended	<hr/> 474,481	<hr/> 363,174
Net income	<hr/> <hr/> 12,803	<hr/> <hr/> 162,284

This page does not form part of the statutory financial statements