

# TECKELS ANIMAL SANCTUARIES

England & Wales · Charity number 1108726

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | THE LEAGUE OF FRIENDS OF TECKELS                        |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | 05226688                                                |
| Registered     | 2005-03-24                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                                        |
|---------|--------------------------------------------------------------------------------------------------------|
| Address | Teckels<br>Bristol Road<br>Whitminster<br>Gloucester<br>GL2 7LU                                        |
| Phone   | 01452740300                                                                                            |
| Email   | <a href="mailto:enquiries@teckelsanimalsanctuaries.co.uk">enquiries@teckelsanimalsanctuaries.co.uk</a> |
| Website | <a href="http://www.teckelsanimalsanctuaries.co.uk">www.teckelsanimalsanctuaries.co.uk</a>             |

## Activities

**Objects:** THE PROTECTION AND BENEFIT OF ANIMALS OF ALL KINDS INCLUDING THEIR PROTECTION AND PRESERVATION FROM CRUELTY, SUFFERING, ILL USAGE, DISTRESS OR SICKNESS OR WHO ARE OTHERWISE IN NEED OF CARE AND ATTENTION.

**Activities:** Our objects are the welfare & rehoming of animals given to our care.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WHITMINSTER, GLOUCESTERSHIRE.
- Gloucestershire

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2024-09-30 | £718,113 | £817,576    | £794,138 | 32        |
| 2023-09-30 | £918,852 | £680,284    | £893,601 | 17        |
| 2022-09-30 | £464,333 | £584,762    | -        | -         |
| 2021-09-30 | £412,851 | £342,170    | -        | -         |
| 2020-09-30 | £282,381 | £326,595    | -        | -         |

## Trustees

| Name                         | Role | Appointed  |
|------------------------------|------|------------|
| Angelina Katie Ann Linker    |      | 2022-07-19 |
| Claire Rachel Hatfield       |      | 2023-10-23 |
| Peter Jonathan Rogol         |      | 2022-05-12 |
| Phyllis Geraldine Clydesdale |      | 2023-11-23 |
| Ryan Michael Akhurst         |      | 2023-11-23 |

**TECKELS ANIMAL SANCTUARIES**

England & Wales - Charity number 1108726

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# Accounts

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Charity Registration No. 1108726  
Company Registration No. 05226688 (England & Wales)

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Legal and Administrative Information

Trustees

Ms C Hatfield  
Mr C V Free  
Mr P J Rogol  
Ms A Linker

Cashflow statement

Ms P Clydesdale  
Mr R Akhurst

Treasurer

Ms R Braisby

Secretary

Mr C V Free

Charity number

1108726

Company number

05226688

Principal address and Registered Office

Bristol Road  
Whitminster  
Gloucestershire GL2 7LU

Independent Examiner

Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Bankers

Lloyds Bank Plc  
142 Rowcroft  
Stroud  
Gloucestershire GL

**TECKELS ANIMAL SANCTUARIES  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**CONTENTS**

|                                   | Pages    |
|-----------------------------------|----------|
| Report of the Trustees            | 1 to 2   |
| Trustee Review of the year        | 3 to 6   |
| Independent Examiner's Report     | 7        |
| Statement of Financial Activities | 8        |
| Balance Sheet                     | 9        |
| Cashflow statement                | 10       |
| Notes to the Financial Statements | 11 to 21 |

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**  
**TRUSTEES' REPORT (including DIRECTORS REPORT)**

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019)"

**Structure, governance and management**

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purposes of company law, and who served during the year were:

Mr C V Free

Mr P J Rogol

Ms A Linker

Ms C Hatfield (appointed 23 October 2023)

Ms P Clydesdale (appointed 7 December 2023)

Mr R Akhurst (appointed 7 December 2023)

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the charity. Trustees are appointed by members at the Annual General Meeting or co-opted by the board when considered appropriate. There is a maximum of nine trustees and three for a quorum. Trustee meetings are held monthly to review all areas of the Charity and its subsidiary company's activities. Management staff are invited to attend as required to provide further data on specific issues. The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas.

**Related parties**

Teckels Animal Sanctuaries (TAS) has a wholly owned trading subsidiary, Teckels Boarding Kennels Limited (TBK), Company registration number 05024252. All profits from this company are covenanted to the Charity.

**Risk Management**

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Objectives and activities**

The Charity's objectives per the Memorandum is the protection and benefit of animals of all kinds, including their protection and preservation from cruelty, suffering, ill-usage, distress or sickness, or that are otherwise in need of care and attention.

The charity's aims are interpreted by the trustees to include the welfare and rehoming of animals given to our care, including veterinary bills and homing costs. The policies adopted in furtherance of these aims are to provide a safe shelter for the animals and ensure that the homes to which they are rehomed are suitable.

We strive to maximise the profitability of business opportunities at Teckels in order that the trading company may make larger contributions to the charity. Any bequests or large donations can be directed into savings accounts for site improvements and investment.

The trustees pay due regard to guidance issued by the Charity commission in deciding what activities the Charity should undertake and regularly monitor the level of reserves. The reserves policy has a target of three months of operating costs to be kept in reserve. The minimum reserve level is six weeks of operating costs maintained in the bank. The trustees consider that reserves at this level will allow them to continue the charity's current activities whilst making modest improvements to the centre and its facilities.

All staff, administration and accounting systems continue to be reviewed where felt appropriate. The trustees recognise their duty of care to the staff employed for this purpose and to the volunteers who provide invaluable and additional assistance. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

**TECKELS ANIMAL SANCTUARIES  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024  
TRUSTEES' REPORT (including DIRECTORS REPORT)**

**Year in review and future plans**

See Trustee Review of the Year

**Volunteers**

Volunteers continue to play a vital role in supporting the Charity and there are a number of volunteer led initiatives.

**Trustees' Responsibilities in Relation to the Financial Statements**

The trustees (who are also directors of Teckels Animal Sanctuaries for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the income and expenditure, of the charitable company 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on .....16/4/25..... and signed on their behalf by:

.....  
Claire Hatfield  
Chair of the Trustees

Date:

16/4/25

## **TECKELS ANIMAL SANCTUARIES**

### **Trustee Review of the Year October 2023 – September 2024**

Our cat and dog rescue services is running at capacity as we are still seeing high level of demand for people needing help as the cost of living crisis continues to affect pet owners ability to caring for their pets.

We do everything we can to meet the challenge and address that demand though;

- support with pet supplies to keep pets with their owner,
- rehoming surrendered pets through our cat and dog rescue service adoption programme
- signposting pet owners to other suitable pet rescue services
- wait listing those needing to surrender their pet until we have space

In the past year we have successfully rehomed 102 cats and 72 dogs.

### **Financial position**

Teckels Animal Sanctuaries started the financial year in Oct 2023 with strong cash position from the emergency public appeal for funds in May 2023 to enable the charity to continue operating without needing major changes.

### **Cashflow statement**

Together with its subsidiary Teckels Boarding Kennels Ltd, the sanctuary is now in a far healthier position financially than in early 2023, but still not making a surplus. This financial year is about break even, which is better than was forecast at the beginning of financial year.

### **Income sources**

For our income we make money in three ways:

- donations and legacies – programmes to attract regular and one off donors
- animal services – adoption of rescue animals, pet boarding and kennelling rental to other agencies
- fundraising – events, regular fundraiser activities and second-hand goods sales.

We also apply for grants for specific expenditure and some general expenditure.

*Legacies £163,981 (2023 - £180,728)*

We are still reliant on legacies from kind long term supporters to break even every year. This is a high-risk position as the nature of legacies is unpredictable in both frequency and quantity. Thus, our focus will continue to be increasing existing incomes such as one off donations and events and in finding new income streams such as regular donations and more sale of second hand goods.

*Donations £219,097 (2023 - £309,075)*

A donations campaign launched in 2023 as part of the emergency appeal now brings in per month over £5000 in regular donations and £2000 in one-off donations. We need more long-term regular supporters on this program so more marketing resource will be dedicated to promotion of that programme.

## TECKELS ANIMAL SANCTUARIES

### Trustee Review of the Year October 2023 – September 2024 - cont'd

#### *Animal services*

This includes adoptions, pet boarding and kennelling rental to other agencies [the latter two reported in the accounts of our trading subsidiary Teckels Boarding Kennels Ltd].

Adoptions: £25,540 (2023 - £24,520)

Boarding Trading: £266,601 (2023 - £246,497)

*Fundraising* £35,733 (2023 - £69,315)

We run fairs three times a year which includes a family dog show and hold a winter glamorous ball. We run regular fundraiser activities throughout the year such as car boot sales, pub quizzes and sponsored activities, and make collections both regular hosted and targeted locations.

We sell second hand donated goods in a variety of ways such as pet products at the animal centre shop and at our spring summer and winter fairs, a variety of people and pet goods at our regular car boot sales, and a variety of goods in tombola and raffles at our fairs.

*Grants - restricted* £65,905 (2023 - £27,600) – *Unrestricted* £15,820 (2023 - £36,846)

We fund specific expenditure and some general expenditure through grants awarded. With thanks to these charitable trusts and organisations.

Animal Friends £8000, Jean Sainsbury's Animal Welfare Trust £5000, Animal Rescue Foundation £3000, Rural England £6005, Pets at Home £39,900, Hobhouse Animal Trust £2000, The June Margaret Payver Will Trust £5000, Pet Plan £5000, Animal Affairs £400, Independent Vetcare £1300, Barnwood Limited £1120, Jones Family Trust £5000.

#### **Significant changes - New charity shop**

We have a steady stream of donated second hand goods that has become almost too much for our current outlets of centre mini-shop and car boots sales.

To capitalise on this opportunity to increase revenue from donated goods we received a grant for setting up and one year's costs to run a charity shop. The feasibility assessment for the grant application determined Stroud the best location in our vicinity.

We signed a lease on shop space in Stroud town centre and recruited a manager for Oct 24. Both costs after end of this financial year so shop doesn't feature in the accounts. Using in house and associated expertise the shop is currently in fit it out with opening date in Nov 24,

This is a test case for the viability of a shop as an income generator for an initial year and will be reviewed ongoing to decide if it will continue.

## **TECKELS ANIMAL SANCTUARIES**

### **Trustee Review of the Year October 2023 – September 2024 - cont'd**

#### **Our principal costs**

The management team continues to be headed by Sarah Johnson the centre management looking after the operational animal care team and management team of reception administration, Volunteer coordinator, Finance administration and grants support

Mid-year we appointed an events coordinator to oversee our event and sponsors fundraising activities. This was after a vacancy gap of more than a year. The primary focus of this role is to maximise the income generation.

Our largest cost is personnel. Wages have risen from £486,454 to £588,895 primarily from a minimum wage increase in April 24 for which affected a large number of the staff. We have a total roster of 32 full time equivalent person.

Our next largest costs are veterinary, utilities, and marketing - which has had a large increase due to investment in fundraising. All other costs are small in comparison.

#### **Trustees**

Since Dec 23 the board has been a comprehensive complement of 6 trustees. They serve across the various functions as follows;

Kit Free – Business, Angelina Linker – Governance, Pete Rogol – Finance, Claire Hatfield – Chairperson, Dee Clydesdale – Estate Management, Ryan Akhurst – Human Resources, Income Generation Trustee – Vacancy (responsibility currently shared by the board)

We would ideally like to recruit a fundraising trustee to manage and develop the fundraising strategy and ensure we are making the most of all fundraising opportunities and meeting our fundraising compliance obligations.

Fundraising in the animal welfare charitable sector is a very specific challenge, so a person with strategic experience as a charity fundraiser ideally in the animal welfare sector with success at income generation is sought.

#### **Independent examiner**

Our independent examiners changed this year. In July 24 we appointed Albert Goodman LLP of Taunton under their charity sector specialism.

With thanks to Kingscott Dix of Gloucester our previous representatives.

## TECKELS ANIMAL SANCTUARIES

### Trustee Review of the Year October 2023 – September 2024 - cont'd

#### Strategy 2025 to 2027

The board is mindful of the ongoing strategy to move Teckels further towards being a rescue charity offering boarding services specifically to support its charitable aims.

We will continue to develop a long-term sustainable organisation to:

- support public understanding of positive animal welfare practice
- reduce the number of animals in rescue locally
- create an organisation that offers quality of care across all delivery areas
- make use of, maintain and improve physical resources available on or off site
- maximize promotion opportunities, fundraising and long-term partnerships
- maximize welfare and rehoming activities for cats and dogs.

Thank you to all current and recent volunteers in animal care, fundraising, events and on the board. You collectively put in 8,490 hours of volunteer time in 2024. That's 5 full time equivalent staff we don't need to recruit.

Thank you to the dedication of the staffing team.

**TECKELS ANIMAL SANCTUARIES  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024  
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TECKELS ANIMAL SANCTUARIES**

I report to the charity trustees on my examination of the accounts of Teckels Animal Sanctuaries ("the Company") for the year ended 30 September 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Michelle Ferris FCA DChA  
Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date: 24/04/2025

**TECKELS ANIMAL SANCTUARIES  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

|                                                            |      | Year ended 30 September 2024 |                  |                | Year ended 30 September 2023 |
|------------------------------------------------------------|------|------------------------------|------------------|----------------|------------------------------|
|                                                            |      | £                            | £                | £              | £                            |
|                                                            | Note | Unrestricted Funds           | Restricted Funds | Total          | Total                        |
| <u>Income and endowments from:</u>                         |      |                              |                  |                |                              |
| Donations and legacies                                     | 3    | 435,370                      | 60,905           | 496,275        | 565,869                      |
| Incoming resources from charitable activities              | 4    | 53,631                       | -                | 53,631         | 37,171                       |
| Other income                                               | 5    | 168,206                      | -                | 168,206        | 315,812                      |
| Total income                                               |      | <u>657,208</u>               | <u>60,905</u>    | <u>718,113</u> | <u>918,852</u>               |
| <u>Expenditure on:</u>                                     |      |                              |                  |                |                              |
| Raising funds                                              | 6    | 75,450                       | -                | 75,450         | 55,545                       |
| Charitable Activities                                      |      |                              |                  |                |                              |
| Animal sanctuary support                                   | 7    | 638,329                      | 2,029            | 640,358        | 529,477                      |
| Support costs                                              | 7    | 98,764                       | 3,004            | 101,768        | 95,262                       |
|                                                            |      | <u>812,542</u>               | <u>5,033</u>     | <u>817,576</u> | <u>680,284</u>               |
| Net income / (expenditure) for the year                    |      | (155,335)                    | 55,872           | (99,463)       | 238,568                      |
| Funds Balance brought forward                              |      | 890,601                      | 3,000            | 893,601        | 655,033                      |
| Funds balance before transfer of expended Restricted Funds |      | <u>735,266</u>               | <u>58,872</u>    | <u>794,138</u> | <u>893,601</u>               |
| Transfers between funds                                    |      | 10,101                       | (10,101)         | -              | -                            |
| Funds Balance carried forward                              |      | <u>745,367</u>               | <u>48,771</u>    | <u>794,138</u> | <u>893,601</u>               |

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

All income and expenditure derive from continuing activities.

The statement of financial activities includes also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**TECKELS ANIMAL SANCTUARIES**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2024**

2024

2023

Fixed Assets

|                          |    |                |                       |  |                       |
|--------------------------|----|----------------|-----------------------|--|-----------------------|
| Tangible assets          | 12 |                | 649,361               |  | 634,479               |
| Investments              | 13 |                | 1                     |  | 1                     |
|                          |    |                | <u>649,362</u>        |  | <u>634,480</u>        |
| Current assets           |    |                |                       |  |                       |
| Stock                    | 14 | -              | -                     |  |                       |
| Debtors                  | 15 | 71,943         | 181,261               |  |                       |
| Cash at bank and in hand |    | <u>123,045</u> | <u>122,894</u>        |  |                       |
|                          |    | <u>194,988</u> | <u>304,155</u>        |  |                       |
| Amounts falling due with | 16 | <u>50,212</u>  | <u>45,034</u>         |  |                       |
| Net current assets       |    |                | 144,776               |  | 259,121               |
| Net assets               |    |                | <u><u>794,138</u></u> |  | <u><u>893,601</u></u> |
| Unrestricted Funds       | 17 |                | 745,367               |  | 890,601               |
| Restricted funds         | 17 |                | <u>48,771</u>         |  | <u>3,000</u>          |
|                          |    |                | <u><u>794,138</u></u> |  | <u><u>893,601</u></u> |

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on .....16/4/25

C Hatfield  
Trustee  
Company registration No. 05226688

16/4/25

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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

|                                                                    | Note | 2024<br>£        | 2023<br>£        |
|--------------------------------------------------------------------|------|------------------|------------------|
| <u>Cashflows from operating activities</u>                         |      |                  |                  |
| Cash generated from / (consumed by) operations                     | 19   | (159,941)        | 261,535          |
| Interest paid                                                      |      | <u>(363)</u>     | <u>(1,068)</u>   |
| Net cash provided by / (used in) operating activities              |      | <u>(160,303)</u> | <u>260,467</u>   |
| <u>Cashflows from investing activities</u>                         |      |                  |                  |
| Purchase of tangible fixed assets                                  |      | <u>(27,143)</u>  | <u>(15,530)</u>  |
| Net cash used in investing activities                              |      | <u>(27,143)</u>  | <u>(15,530)</u>  |
| <u>Cashflows from financing activities</u>                         |      |                  |                  |
| Loan repayments in year                                            |      | (11,794)         | (15,022)         |
| TBK intercompany loan movements                                    |      | <u>199,392</u>   | <u>(115,088)</u> |
| Net cash used in financing activities                              |      | <u>187,598</u>   | <u>(130,110)</u> |
| Change in cash and cash equivalents in the reporting period        |      | 152              | 114,827          |
| Cash and cash equivalents at the beginning of the reporting period |      | <u>122,894</u>   | <u>8,067</u>     |
| Cash and cash equivalents at the end of the reporting period       |      | <u>123,046</u>   | <u>122,894</u>   |

**TECKELS ANIMAL SANCTUARIES  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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

**1 ACCOUNTING POLICIES**

**Charity information**

Teckels Animal sanctuaries is a private company limited by guarantee incorporated in England and Wales. Its registered office is Bristol road, Whitminster, Glos. GL2 7LU

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

**1.2 Going concern**

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

**1.3 Charitable funds**

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

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

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

Management fee income is measured according to the value of services provided to the subsidiary during the year.

Legacies are recognised in the accounts as they are received and the charity is entitled to the benefit of the legacy.

**1.5 Resources expended**

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with the administration of the Charity and compliance with constitutional and statutory requirements.

All resources expended are exclusive of VAT.

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**1 ACCOUNTING POLICIES - continued**

**1.6 Tangible fixed assets**

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

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

|                                  |                                   |
|----------------------------------|-----------------------------------|
| Buildings                        | 2% straight line                  |
| Fixtures, fittings and equipment | Between 10% and 25% straight line |
| Motor vehicles                   | 25% reducing balance              |

Land is not depreciated. Short leaseholds are written off over the period to the first break clause, once brought into use.

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

**1.7 Fixed asset investments**

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

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

The charity receives considerable volumes of donated animal foodstuffs. The cost of valuing all such donations is considered to be a disproportionate expense and accordingly no attempt has been made to assess the value of such donations and stocks holdings.

**1.10 Cash and cash equivalents**

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

**1.11 Debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due to according to the original terms of the receivables.

Prepayments arise from the payments for services prior to benefit from those services and is recognised at the point of provision of the services.

**1.12 Creditors**

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.13 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**TECKELS ANIMAL SANCTUARIES  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**1 ACCOUNTING POLICIES - continued**

*Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

*Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and are subsequently measured at amortised cost using the effective interest method.

*Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.14 Taxation**

As a registered charity, the company is not liable to corporation tax or capital gains tax to the extent that its income and gains are applicable to charitable purposes only.

**1.15 Defined contribution pension scheme**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to defined contribution plans are recognised as staff pension expense through the profit and loss when they are due.

**1.16 Employee benefits**

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

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

**1.17 Group accounts**

The charity is part of a small group. The charity has taken advantage of the exemption provided by Section 298 of the Companies Act 2006 and the Charities Act 2011 and has not prepared group accounts

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**TECKELS ANIMAL SANCTUARIES  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

|                                                                                                                                                                                                                                                                                        |                                                      | 2024                     |                 | 2023           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------|-----------------|----------------|
|                                                                                                                                                                                                                                                                                        |                                                      | £                        | £               | £              |
|                                                                                                                                                                                                                                                                                        |                                                      | General Fund             | Restricted Fund | Total          |
| <b>3</b>                                                                                                                                                                                                                                                                               | <b>Donations and legacies</b>                        |                          |                 |                |
|                                                                                                                                                                                                                                                                                        | Donations and gifts                                  | 219,097                  | -               | 219,097        |
|                                                                                                                                                                                                                                                                                        | Gift aid and commissions                             | 31,472                   | -               | 31,472         |
|                                                                                                                                                                                                                                                                                        | Legacies                                             | 163,981                  | -               | 163,981        |
|                                                                                                                                                                                                                                                                                        | Grants                                               | 20,820                   | 60,905          | 81,725         |
|                                                                                                                                                                                                                                                                                        |                                                      | <u>435,370</u>           | <u>60,905</u>   | <u>496,275</u> |
|                                                                                                                                                                                                                                                                                        |                                                      |                          |                 | <u>565,869</u> |
| Grants received as above are as follows:                                                                                                                                                                                                                                               |                                                      |                          | 2024            | 2023           |
|                                                                                                                                                                                                                                                                                        |                                                      | Restricted               | Unrestricted    | Total          |
|                                                                                                                                                                                                                                                                                        | Pets at Home                                         | 39,900                   | -               | 39,900         |
|                                                                                                                                                                                                                                                                                        | Anthony V Martin Charitable Foundation               | -                        | -               | -              |
|                                                                                                                                                                                                                                                                                        | The Jean Sainsbury Trust                             | -                        | -               | -              |
|                                                                                                                                                                                                                                                                                        | Battersea Cats and Dogs Home                         | -                        | -               | -              |
|                                                                                                                                                                                                                                                                                        | Unrestricted grants < £10,000                        | -                        | 20,820          | 20,820         |
|                                                                                                                                                                                                                                                                                        | Restricted grants < £10,000*                         | 21,005                   | -               | 21,005         |
|                                                                                                                                                                                                                                                                                        |                                                      | <u>60,905</u>            | <u>20,820</u>   | <u>81,725</u>  |
|                                                                                                                                                                                                                                                                                        |                                                      |                          |                 | <u>64,446</u>  |
| *denotes amounts received from local authorities                                                                                                                                                                                                                                       |                                                      |                          |                 |                |
| As at the year end, the charity had been notified of material gifts in wills which have not been included in the Statement of Financial Activities due to the conditions for recognition not being met. This consists of 1 gift in wills totalling approximately £50,000 (2023: none). |                                                      |                          |                 |                |
| <b>4</b>                                                                                                                                                                                                                                                                               | <b>Incoming resources from charitable activities</b> |                          | 2024            | 2023           |
|                                                                                                                                                                                                                                                                                        |                                                      |                          | £               | £              |
|                                                                                                                                                                                                                                                                                        | Activity                                             |                          |                 |                |
|                                                                                                                                                                                                                                                                                        | Adoptions                                            | Animal Sanctuary Support | 25,540          | 23,716         |
|                                                                                                                                                                                                                                                                                        | Membership                                           | Animal Sanctuary Support | 11,927          | 7,412          |
|                                                                                                                                                                                                                                                                                        | Other Income                                         | Animal Sanctuary Support | 16,164          | 6,043          |
|                                                                                                                                                                                                                                                                                        |                                                      |                          | <u>53,631</u>   | <u>37,171</u>  |
| <b>5</b>                                                                                                                                                                                                                                                                               | <b>Other income</b>                                  |                          |                 |                |
|                                                                                                                                                                                                                                                                                        | Fundraising events                                   |                          | 35,733          | 69,315         |
|                                                                                                                                                                                                                                                                                        | Management fee receivable                            |                          | 132,473         | 246,497        |
|                                                                                                                                                                                                                                                                                        |                                                      |                          | <u>168,206</u>  | <u>315,812</u> |
| <b>6</b>                                                                                                                                                                                                                                                                               | <b>RAISING FUNDS</b>                                 |                          |                 |                |
|                                                                                                                                                                                                                                                                                        | Raising donations and legacies                       |                          |                 |                |
|                                                                                                                                                                                                                                                                                        | Staff costs                                          |                          | 27,271          | 33,390         |
|                                                                                                                                                                                                                                                                                        | Marketing                                            |                          | 48,179          | 22,155         |
|                                                                                                                                                                                                                                                                                        |                                                      |                          | <u>75,450</u>   | <u>55,545</u>  |

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**7 CHARITABLE ACTIVITIES COSTS - current year**

|                                      | Direct<br>Costs<br>£ | Support<br>Costs<br>£ | Total 2024<br>£ |
|--------------------------------------|----------------------|-----------------------|-----------------|
| <b>Animal Sanctuary Support</b>      |                      |                       |                 |
| Staff costs                          | 561,624              | -                     | 561,624         |
| Direct costs to support animals      | 66,474               | -                     | 66,474          |
| Other expenses                       | 12,260               | -                     | 12,260          |
|                                      | <u>640,358</u>       | <u>-</u>              | <u>640,358</u>  |
| <b>Support Costs:</b>                |                      |                       |                 |
| Hire of plant and machinery          | -                    | 9,951                 | 9,951           |
| Rates and water                      | -                    | 10,322                | 10,322          |
| Insurance                            | -                    | 8,030                 | 8,030           |
| Light and heat                       | -                    | 27,195                | 27,195          |
| Telephone                            | -                    | 4,222                 | 4,222           |
| Postage and stationery               | -                    | 1,900                 | 1,900           |
| Repairs and maintenance              | -                    | 10,748                | 10,748          |
| Sundries                             | -                    | 12,819                | 12,819          |
| Motor running                        | -                    | 4,841                 | 4,841           |
| Independent examination              | -                    | 3,495                 | 3,495           |
| Accountancy fees                     | -                    | 1,246                 | 1,246           |
| Consultancy fees                     | -                    | 1,145                 | 1,145           |
| Bank charges                         | -                    | 5,492                 | 5,492           |
| Interest payable and similar charges | -                    | 362                   | 362             |
|                                      | <u>-</u>             | <u>101,768</u>        | <u>101,768</u>  |
|                                      | <u>640,358</u>       | <u>101,768</u>        | <u>742,126</u>  |

**CHARITABLE ACTIVITIES COSTS - prior year**

|                                      | Direct<br>Costs<br>£ | Support<br>Costs<br>£ | Total 2024<br>£ |
|--------------------------------------|----------------------|-----------------------|-----------------|
| <b>Animal Sanctuary Support</b>      |                      |                       |                 |
| Staff costs                          | 454,536              | -                     | 454,536         |
| Direct costs to support animals      | 60,928               | -                     | 60,928          |
| Other expenses                       | 13,983               | -                     | 13,983          |
|                                      | <u>529,447</u>       | <u>-</u>              | <u>529,447</u>  |
| <b>Support Costs:</b>                |                      |                       |                 |
| Hire of plant and machinery          | -                    | 11,912                | 11,912          |
| Rates and water                      | -                    | 10,792                | 10,792          |
| Insurance                            | -                    | 6,329                 | 6,329           |
| Light and heat                       | -                    | 27,419                | 27,419          |
| Telephone                            | -                    | 1,382                 | 1,382           |
| Postage and stationery               | -                    | 4,473                 | 4,473           |
| Repairs and maintenance              | -                    | 11,219                | 11,219          |
| Sundries                             | -                    | 5,341                 | 5,341           |
| Motor running                        | -                    | 4,528                 | 4,528           |
| Independent examination              | -                    | 2,000                 | 2,000           |
| Accountancy fees                     | -                    | 3,838                 | 3,838           |
| Consultancy fees                     | -                    | 180                   | 180             |
| Bank charges                         | -                    | 4,781                 | 4,781           |
| Interest payable and similar charges | -                    | 1,068                 | 1,068           |
|                                      | <u>-</u>             | <u>95,262</u>         | <u>95,262</u>   |
|                                      | <u>529,447</u>       | <u>95,262</u>         | <u>624,709</u>  |

In the prior year, Support Costs incorrectly attributed £477 of its total to Animal Sanctuary Support. This has been corrected above.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**8 NET INCOME / (EXPENDITURE)**

Net income / (expenditure) is stated after charging / (crediting):

2024

2023

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

|                             | £            | £             |
|-----------------------------|--------------|---------------|
| Depreciation - owned assets | 12,261       | 13,983        |
| Hire of plant and machinery | <u>9,951</u> | <u>11,912</u> |

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during either the current or previous year.

**10 Employees**

|                       | 2024           | 2023           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 543,670        | 456,767        |
| Social security costs | 35,629         | 22,823         |
| Other Pension Costs   | 9,596          | 6,864          |
|                       | <u>588,895</u> | <u>486,454</u> |

The charity operates a defined contribution pension scheme.

The charge to the Statement of Financial Activities for the year is shown above.

Contributions totalling £3,140 (2023 - £1,221) were payable to the scheme at the end of the year and are included in creditors.

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

|                          | 2024      | 2023      |
|--------------------------|-----------|-----------|
| Animal Sanctuary Support | 29        | 27        |
| Marketing & fundraising  | <u>3</u>  | <u>3</u>  |
|                          | <u>32</u> | <u>30</u> |

The key management personnel of the charity is considered to be the Centre manager. The total costs to the charity of employee benefits for the key management personnel were £42,784 (2023: £32,741).

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

|           |                                                                                                                                                                                                                                                                                                |               |                               |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------------|
| <b>13</b> | <b>Fixed asset investment</b>                                                                                                                                                                                                                                                                  |               | Investment in subsidiary<br>£ |
|           | Cost and carrying value                                                                                                                                                                                                                                                                        |               |                               |
|           | As at 30 September 2024 and 30 September 2023                                                                                                                                                                                                                                                  |               | <u>1</u>                      |
|           | The charity's 100% owned subsidiary is Teckels Boarding Kennels Limited, company number 05024252.                                                                                                                                                                                              |               |                               |
|           | The company provides boarding and daycare services for cats and dogs, including rescue animals.                                                                                                                                                                                                |               |                               |
|           | The profit achieved by the company for 30 September 2024 was £132,988 (2023: £nil) with reserves of £132,988 (2023: £1)                                                                                                                                                                        |               |                               |
| <b>14</b> | <b>Stock</b>                                                                                                                                                                                                                                                                                   | 2024<br>£     | 2023<br>£                     |
|           | Stock of donated foodstuffs                                                                                                                                                                                                                                                                    | <u>-</u>      | <u>-</u>                      |
|           | The charity receives considerable volumes of donated animal foodstuffs. The value of this has not been recognised in previous years and as no formal record regarding quantities and values had been kept, no attempt has been made to assess the value of such donations and stocks holdings. |               |                               |
| <b>15</b> | <b>Debtors</b>                                                                                                                                                                                                                                                                                 | 2024<br>£     | 2023<br>£                     |
|           | Trade debtors                                                                                                                                                                                                                                                                                  | 1,870         | -                             |
|           | Amount owed by subsidiary                                                                                                                                                                                                                                                                      | -             | 177,251                       |
|           | Prepayments                                                                                                                                                                                                                                                                                    | <u>70,073</u> | <u>4,010</u>                  |
|           |                                                                                                                                                                                                                                                                                                | <u>71,943</u> | <u>181,261</u>                |
| <b>16</b> | <b>Creditors - amounts falling due within one year</b>                                                                                                                                                                                                                                         | 2024<br>£     | 2023<br>£                     |
|           | Bank loans and overdrafts due within one year                                                                                                                                                                                                                                                  | -             | 11,794                        |
|           | Social security and other taxes                                                                                                                                                                                                                                                                | 11,532        | 6,899                         |
|           | VAT                                                                                                                                                                                                                                                                                            | 2,669         | 7,455                         |
|           | Trade creditors                                                                                                                                                                                                                                                                                | 3,816         | 14,695                        |
|           | Amount due to subsidiary                                                                                                                                                                                                                                                                       | 22,141        | -                             |
|           | Other creditors                                                                                                                                                                                                                                                                                | -             | 1,591                         |
|           | Accruals and deferred income                                                                                                                                                                                                                                                                   | <u>10,054</u> | <u>2,600</u>                  |
|           |                                                                                                                                                                                                                                                                                                | <u>50,212</u> | <u>45,034</u>                 |

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**17 Funds**

|                                       | General Fund   | Restricted Fund | Total          |
|---------------------------------------|----------------|-----------------|----------------|
| <u>Funds as at 1 October 2022</u>     |                |                 |                |
| As previously reported                | 652,652        | 2,380           | 655,032        |
| Prior year adjustment (Note 3)        |                |                 |                |
| Reclassification                      | -              | -               | -              |
| As restated as at 1 October 2021      | 652,652        | 2,380           | 655,032        |
| Net surplus / (deficit) in year       | (155,335)      | 55,872          | (99,463)       |
| Transfer between funds in year        | 10,101         | (10,101)        | -              |
| Funds balance as at 30 September 2022 | <u>507,418</u> | <u>48,151</u>   | <u>555,569</u> |

|                        | Tangible Fixed Assets<br>£ | Current assets<br>£ | Current and long-term<br>£ | Total<br>£     |
|------------------------|----------------------------|---------------------|----------------------------|----------------|
| Represented by:        |                            |                     |                            |                |
| General Fund           | 649,361                    | 191,988             | (50,211)                   | 791,138        |
| Restricted : marketing | -                          | 3,000               | -                          | 3,000          |
|                        | <u>649,361</u>             | <u>194,988</u>      | <u>50,211</u>              | <u>794,138</u> |

**17 MOVEMENT IN FUNDS**

|                                                          | At 1.10.23<br>£ | Net movement in funds<br>£ | Transfers between funds<br>£ | At 30.9.24<br>£ |
|----------------------------------------------------------|-----------------|----------------------------|------------------------------|-----------------|
| Unrestricted funds                                       |                 |                            |                              |                 |
| General Fund                                             | 890,601         | (155,335)                  | 10,101                       | 745,367         |
| Restricted funds                                         |                 |                            |                              |                 |
| Marketing - donor Anthony V Martin Charitable Foundation | 3,000           |                            | (3,000)                      | -               |
| Shop Support - donor Pets at Home                        |                 | 34,867                     | (1,096)                      | 33,771          |
| Isolation Block - three donations                        |                 | 15,000                     | -                            | 15,000          |
| Stroud DC - Solar Panels grant - one donation            |                 | 6,005                      | (6,005)                      | -               |
|                                                          |                 |                            |                              | -               |
| Total funds                                              | <u>893,601</u>  | <u>(99,463)</u>            | <u>-</u>                     | <u>794,138</u>  |

Net movement in funds included above are as follows:

|                    | Incoming resources<br>£ | Resources expended<br>£ | Movement in funds<br>£ |
|--------------------|-------------------------|-------------------------|------------------------|
| Unrestricted funds |                         |                         |                        |
| General fund       | 657,208                 | 812,542                 | (155,335)              |
| Restricted funds   |                         |                         |                        |
| Restricted Fund    | 60,905                  | 5,033                   | 55,872                 |
| Total funds        | <u>718,113</u>          | <u>817,575</u>          | <u>(99,463)</u>        |

**TECKELS ANIMAL SANCTUARIES**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**19 NOTES TO THE CASHFLOW STATEMENT**

For the year ended 30 September 2024

|                                                                                                    | 2024<br>£        |                | 2023<br>£       |
|----------------------------------------------------------------------------------------------------|------------------|----------------|-----------------|
| Net income /(Expenditure) for the Reporting Period<br>as per the Statement of Financial Activities | (99,463)         |                | 238,568         |
| Adjustments for:                                                                                   |                  |                |                 |
| Depreciation Charges                                                                               | 12,261           |                | 13,984          |
| Interest paid                                                                                      | 363              |                | 1,068           |
| (Increase) in debtors                                                                              | (67,933)         |                | (2,965)         |
| Increase / (Decrease) in Creditors                                                                 | (5,168)          |                | 10,880          |
| Net cash provided by / (used in) operations                                                        | <u>(159,941)</u> |                | <u>261,535</u>  |
| Analysis of changes in Net (Debt) / Funds                                                          | At 1.10.23<br>£  | Cash flow<br>£ | At 30.9.24<br>£ |
| Net Cash                                                                                           |                  |                |                 |
| Cash at bank and in hand                                                                           | 122,894          | 151            | 123,045         |
| Debt                                                                                               |                  |                |                 |
| Debt falling due within one year                                                                   | (11,794)         | 11,794         | -               |
| Total                                                                                              | <u>111,100</u>   | <u>11,945</u>  | <u>123,045</u>  |

**20 COMPANY LIMITED BY GUARANTEE**

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £1 per member on the winding up of the company. At 30 September 2024 the company had six members and the total amount guaranteed was therefore £6.

**TECKELS ANIMAL SANCTUARIES**

England & Wales - Charity number 1108726

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# Accounts

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**REGISTERED COMPANY NUMBER: 05226688 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1108726**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**For The Year Ended 30 September 2023**  
**for**  
**Teckels Animal Sanctuaries**

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Teckels Animal Sanctuaries

Contents of the Financial Statements  
For The Year Ended 30 September 2023

|                                                   | <b>Page</b> |
|---------------------------------------------------|-------------|
| <b>Report of the Trustees</b>                     | 1 to 4      |
| <b>Independent Examiner's Report</b>              | 5           |
| <b>Statement of Financial Activities</b>          | 6           |
| <b>Balance Sheet</b>                              | 7 to 8      |
| <b>Cash Flow Statement</b>                        | 9           |
| <b>Notes to the Cash Flow Statement</b>           | 10          |
| <b>Notes to the Financial Statements</b>          | 11 to 19    |
| <b>Detailed Statement of Financial Activities</b> | 20 to 21    |

## Teckels Animal Sanctuaries

### Report of the Trustees For The Year Ended 30 September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

The Charity's objectives per the Memorandum is the protection and benefit of animals of all kinds, including their protection and preservation from cruelty, suffering, ill-usage, distress or sickness, or that are otherwise in need of care and attention.

The charity's aims are interpreted by the trustees to include the welfare and rehoming of animals given to our care, including veterinary bills and homing costs. The policies adopted in furtherance of these aims are to provide a safe shelter for the animals and ensure that the homes to which they are rehomed are suitable.

We strive to maximise the profitability of business opportunities at Teckels in order that the trading subsidiary company may make larger contributions to the charity. Any bequests or large donations can be directed into savings accounts for site improvements and investment.

##### **Public benefit**

The charity looks to achieve these objectives, whilst demonstrating its charitable purpose for the public benefit by the provision of support and care for the rehabilitation of homeless cats and dogs in the local area.

Report of the Trustees  
For The Year Ended 30 September 2023

**ACHIEVEMENT AND PERFORMANCE**

**Year in review**

During our year October 2022 - September 2023 the financial problems we had begun to experience in the previous year continued and we were obliged to launch a public appeal for funds to enable the charity to continue operating. The response from the local community was quite astonishing and whilst one can never say of a charity that its future is assured, Teckels Animal Sanctuaries is now in a far healthier position financially.

The problems faced by our charity are those that every animal welfare charity faces - the legacy of the pandemic during which pet ownership increased massively, coupled with the cost-of-living crisis leading to many new owners finding themselves unable to continue caring for their pets and turning to us in the hope we might be able to rehome them. We do everything we can to meet the challenge, and in the past year we have successfully rehomed 70 dogs and 98 cats. We are currently fielding anything up to 50 requests a week to provide sanctuary for pets their owners can no longer afford to keep.

**Our income sources**

Compared with last year when we saw a 50% drop in donations/legacies, this year they rose by a staggering 312% to over £500,000. Income from bequests increased from £31,000 in '21/22 to £180,000 in '22/23, whilst donations rose from £130,000 to £321,000. Funds generated by various events increased from £34,000 to £69,000 and donations received in respect of pet adoptions rose from £21,000 to £24,000.

Boarding fee income and strays income received by our subsidiary, Teckels Boarding Kennels Ltd, rose by £39,000 in part down to an increase in our fee charges earlier in the year.

**Our principal costs**

**Staffing**

We have been strengthening our operational team with a concomitant increase in our wage costs, which have risen from £381,000 to £486,000. We now have a total roster of 17 full time equivalent personnel.

We are still fine-tuning events coordination and fundraising roles, and have recently appointed an Administrator to assist our General Manager, Sarah Johnson, to help free up Sarah's time from many of the administration roles she has been overseeing so she might devote more of her time to being the public face of our sanctuary.

Deb Manning continues in her role of Volunteer coordinator and Tina Benson continues providing administration and support both to Deb and to Sarah on events coordination and fund raising.

**Trustees**

The chair George Ridd departed the board of trustees in May 2023 after more than 4 years of valuable service, and with our heartfelt thanks for his commitment to the animals. Angelina Linker stepped into the role of acting chair and spearheaded a comprehensive skills review and launched a trustees recruitment drive in Aug 2023.

Since the end of the 22/23 financial year, we are pleased to welcome Claire Hatfield, Dee Clydesdale and Ryan Akhurst to the board. Claire and Dee are long-term volunteers with our sanctuary. Ryan brings specialist HR expertise to our table.

**Partnerships**

We continue to work with Stroud Council and Worcestershire Regulatory Trust through the relevant stray contracts.

**Independent Examiners**

The Charity engaged Kingscott Dix as independent examiners.

**General**

The board has reviewed and updated the Charity's 5 year strategy, with an increasing focus on bolstering the flow and volume of regular donations. We recognise that the sanctuary can only survive on the generosity of its donor base. In the longer term, and subject to achieving sufficient growth in that income, we hope to convert more of our boarding kennels to accommodate strays and rescues.

The Trustees greatly appreciate the consistent hard work and effort from the staff and volunteers during this incredibly difficult period to ensure the viability and longevity of the Charity.

## Teckels Animal Sanctuaries

### Report of the Trustees For The Year Ended 30 September 2023

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees pay due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake and regularly monitor the level of reserves. The reserves policy has a target of three months of operating costs to be kept in reserve. The minimum reserve level is six weeks of operating costs maintained in the bank. The trustees consider that reserves at this level will allow them to continue the charity's current activities whilst making modest improvements to the centre and its facilities.

##### **Going concern**

As with all small charities, Teckels is heavily dependent on its ability to generate donated funds sufficient to cover the shortfall between its operating costs and its ability to generate trading revenues. The Trustees are confident it has sufficient public support to ensure such funding will be forthcoming and that all liabilities the charity might accrue will be met in full and therefore consider the charity to be a going concern.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the charity. Trustees are appointed by members at the Annual General Meeting or co-opted by the board when considered appropriate. There is a maximum of nine trustees and three for a quorum.

##### **Organisational structure**

Trustee meetings are held monthly to review all areas of the Charity and its subsidiary company's activities. Management staff are invited to attend as required to provide further data on specific issues. The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas.

##### **Related parties**

Teckels Animal Sanctuaries (TAS) has a wholly owned trading subsidiary, Teckels Boarding Kennels Limited (TBK), Company registration number 05024252. All profits from this company are covenanted to the Charity.

##### **Engagement with employees**

All staff, administration and accounting systems continue to be reviewed where felt appropriate. The trustees recognise their duty of care to the staff employed for this purpose and to the volunteers who provide invaluable and additional assistance.

##### **Risk management**

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

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

##### **Registered Company number**

05226688 (England and Wales)

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

1108726

**Teckels Animal Sanctuaries**

**Report of the Trustees**  
**For The Year Ended 30 September 2023**

**Registered office**

Teckels Animal Sanctuaries  
Bristol Road Whitminster  
Gloucester  
Gloucestershire  
GL2 7LU

**Trustees**

Mrs J D Bisley (resigned 30.10.22)  
C V Free  
G M Ridd (resigned 23.5.23)  
Ms A Linker  
P J Rogol  
Ms C R Hatfield (appointed 23.10.23)  
Ms P G Clydesdale (appointed 7.12.23)  
R M Akhurst (appointed 7.12.23)

**Company Secretary**

C V Free

**Independent Examiner**

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Approved by order of the board of trustees on 12/4/24 and signed on its behalf by:



Ms A Linker - Trustee

**Independent Examiner's Report to the Trustees of  
Teckels Animal Sanctuaries**

**Independent examiner's report to the trustees of Teckels Animal Sanctuaries ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M. G. Spashett

Mark Spashett  
The Institute of Chartered Accountants in England and Wales

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Date: .....

19<sup>th</sup> April 2024

**Teckels Animal Sanctuaries**

**Statement of Financial Activities**  
**For The Year Ended 30 September 2023**

|                                        | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 30.9.23<br>Total<br>funds<br>£ | 30.9.22<br>Total<br>funds<br>£ |
|----------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                           |                         |                                |                                |
| Donations and legacies                 | 2     | 538,269                   | 27,600                  | 565,869                        | 192,926                        |
| <b>Charitable activities</b>           | 4     |                           |                         |                                |                                |
| Animal Sanctuary Support               |       | 37,171                    | -                       | 37,171                         | 30,042                         |
| Other trading activities               | 3     | 315,812                   | -                       | 315,812                        | 241,365                        |
| <b>Total</b>                           |       | <u>891,252</u>            | <u>27,600</u>           | <u>918,852</u>                 | <u>464,333</u>                 |
| <br><b>EXPENDITURE ON</b>              |       |                           |                         |                                |                                |
| Raising funds                          | 5     | 52,045                    | 3,500                   | 55,545                         | -                              |
| <b>Charitable activities</b>           | 6     |                           |                         |                                |                                |
| Animal Sanctuary Support               |       | 523,477                   | 6,000                   | 529,477                        | 445,881                        |
| Support Costs                          |       | 89,382                    | 5,880                   | 95,262                         | 102,881                        |
| <b>Total</b>                           |       | <u>664,904</u>            | <u>15,380</u>           | <u>680,284</u>                 | <u>548,762</u>                 |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       |                           |                         |                                |                                |
| Transfers between funds                | 18    | 226,348<br>11,600         | 12,220<br>(11,600)      | 238,568<br>-                   | (84,429)<br>-                  |
| <b>Net movement in funds</b>           |       | 237,948                   | 620                     | 238,568                        | (84,429)                       |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                                |                                |
| Total funds brought forward            |       | 652,653                   | 2,380                   | 655,033                        | 739,462                        |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>890,601</u>            | <u>3,000</u>            | <u>893,601</u>                 | <u>655,033</u>                 |

The notes form part of these financial statements

**Teckels Animal Sanctuaries**

**Balance Sheet**  
**30 September 2023**

|                                              | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 30.9.23<br>Total<br>funds<br>£ | 30.9.22<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                                |                                |
| Tangible assets                              | 12    | 634,479                   | -                       | 634,479                        | 632,932                        |
| Investments                                  | 13    | 1                         | -                       | 1                              | 1                              |
|                                              |       | <u>634,480</u>            | <u>-</u>                | <u>634,480</u>                 | <u>632,933</u>                 |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                                |                                |
| Debtors                                      | 14    | 181,261                   | -                       | 181,261                        | 63,208                         |
| Cash at bank and in hand                     |       | 119,894                   | 3,000                   | 122,894                        | 8,067                          |
|                                              |       | <u>301,155</u>            | <u>3,000</u>            | <u>304,155</u>                 | <u>71,275</u>                  |
| <b>CREDITORS</b>                             |       |                           |                         |                                |                                |
| Amounts falling due within one year          | 15    | (45,034)                  | -                       | (45,034)                       | (37,062)                       |
|                                              |       | <u>256,121</u>            | <u>3,000</u>            | <u>259,121</u>                 | <u>34,213</u>                  |
| <b>NET CURRENT ASSETS</b>                    |       |                           |                         |                                |                                |
|                                              |       | 890,601                   | 3,000                   | 893,601                        | 667,146                        |
| <b>CREDITORS</b>                             |       |                           |                         |                                |                                |
| Amounts falling due after more than one year | 16    | -                         | -                       | -                              | (12,113)                       |
|                                              |       | <u>890,601</u>            | <u>3,000</u>            | <u>893,601</u>                 | <u>655,033</u>                 |
| <b>NET ASSETS</b>                            |       |                           |                         |                                |                                |
| <b>FUNDS</b>                                 | 18    |                           |                         |                                |                                |
| Unrestricted funds                           |       |                           |                         | 890,601                        | 652,653                        |
| Restricted funds                             |       |                           |                         | 3,000                          | 2,380                          |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>893,601</u>                 | <u>655,033</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Teckels Animal Sanctuaries

Balance Sheet - continued  
30 September 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on  
.....12/11/24..... and were signed on its behalf by:

  
.....  
A Linker - Trustee

The notes form part of these financial statements

**Teckels Animal Sanctuaries**

**Cash Flow Statement**  
**For The Year Ended 30 September 2023**

|                                                                           | Notes | 30.9.23<br>£          | 30.9.22<br>£        |
|---------------------------------------------------------------------------|-------|-----------------------|---------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                     |
| Cash generated from operations                                            | 1     | 261,535               | (75,774)            |
| Interest paid                                                             |       | (1,068)               | (961)               |
| Net cash provided by/(used in) operating activities                       |       | <u>260,467</u>        | <u>(76,735)</u>     |
| <b>Cash flows from investing activities</b>                               |       |                       |                     |
| Purchase of tangible fixed assets                                         |       | <u>(15,530)</u>       | <u>(28,366)</u>     |
| Net cash used in investing activities                                     |       | <u>(15,530)</u>       | <u>(28,366)</u>     |
| <b>Cash flows from financing activities</b>                               |       |                       |                     |
| Loan repayments in year                                                   |       | <u>(15,022)</u>       | <u>(14,702)</u>     |
| TBK Intercompany loan movements                                           |       | <u>(115,088)</u>      | <u>(47,134)</u>     |
| Net cash used in financing activities                                     |       | <u>(130,110)</u>      | <u>(61,836)</u>     |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>114,827</u>        | <u>(166,937)</u>    |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>8,067</u>          | <u>175,004</u>      |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>122,894</u></u> | <u><u>8,067</u></u> |

The notes form part of these financial statements

Teckels Animal Sanctuaries

Notes to the Cash Flow Statement  
For The Year Ended 30 September 2023

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                                         | 30.9.23<br>£   | 30.9.22<br>£    |
|---------------------------------------------------------------------------------------------------------|----------------|-----------------|
| <b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b> | 238,568        | (84,429)        |
| <b>Adjustments for:</b>                                                                                 |                |                 |
| Depreciation charges                                                                                    | 13,984         | 16,907          |
| Interest paid                                                                                           | 1,068          | 961             |
| Increase in debtors                                                                                     | (2,965)        | (1,045)         |
| Increase/(decrease) in creditors                                                                        | 10,880         | (8,168)         |
| <b>Net cash provided by/(used in) operations</b>                                                        | <u>261,535</u> | <u>(75,774)</u> |

**2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS**

|                                 | At 1.10.22<br>£ | Cash flow<br>£ | At 30.9.23<br>£ |
|---------------------------------|-----------------|----------------|-----------------|
| <b>Net cash</b>                 |                 |                |                 |
| Cash at bank and in hand        | 8,067           | 114,827        | 122,894         |
|                                 | <u>8,067</u>    | <u>114,827</u> | <u>122,894</u>  |
| <b>Debt</b>                     |                 |                |                 |
| Debts falling due within 1 year | (14,702)        | 2,908          | (11,794)        |
| Debts falling due after 1 year  | (12,113)        | 12,113         | -               |
|                                 | <u>(26,815)</u> | <u>15,021</u>  | <u>(11,794)</u> |
| <b>Total</b>                    | <u>(18,748)</u> | <u>129,848</u> | <u>111,100</u>  |

The notes form part of these financial statements

## Teckels Animal Sanctuaries

### Notes to the Financial Statements For The Year Ended 30 September 2023

#### **1. ACCOUNTING POLICIES**

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

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

##### **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.

|                       |                           |
|-----------------------|---------------------------|
| Freehold property     | - 2% on cost              |
| Fixtures and fittings | - 25% on cost             |
| Motor vehicles        | - 25% on reducing balance |

Land is not depreciated.

##### **Taxation**

The charity is exempt from corporation 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.

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

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

##### **Donated goods**

The charity receives considerable volumes of donated animal foodstuffs. The value of this has not been recognised in previous years and as no formal record regarding quantities and values had been kept, no attempt has been made to assess the value of such donations and stocks holdings.

## Teckels Animal Sanctuaries

### Notes to the Financial Statements - continued For The Year Ended 30 September 2023

#### 1. ACCOUNTING POLICIES - continued

##### **Going concern**

As with all small charities, Teckels is heavily dependent on its ability to generate donated funds sufficient to cover the shortfall between its operating costs and its ability to generate trading revenues. The Trustees are confident it has sufficient public support to ensure such funding will be forthcoming and that all liabilities the charity might accrue will be met in full and therefore consider the charity to be a going concern.

#### 2. DONATIONS AND LEGACIES

|                        | 30.9.23        | 30.9.22        |
|------------------------|----------------|----------------|
|                        | £              | £              |
| Donations              | 309,075        | 119,896        |
| Gift aid & commissions | 11,620         | 9,793          |
| Legacies               | 180,728        | 31,087         |
| Grants                 | 64,446         | 32,150         |
|                        | <u>565,869</u> | <u>192,926</u> |

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

|                                        | 30.9.23       | 30.9.22       |
|----------------------------------------|---------------|---------------|
|                                        | £             | £             |
| Pets At Home Grant                     | -             | 15,000        |
| Anthony V Martin Charitable Foundation | 13,500        | 6,000         |
| The Jean Sainsbury Trust               | 12,000        | 5,000         |
| Battersea Cats and Dogs home           | 11,600        | -             |
| Unrestricted grants less than £10,000  | 17,846        | 3,250         |
| Restricted Grants < £5000              | 9,500         | 2,900         |
|                                        | <u>64,446</u> | <u>32,150</u> |

#### 3. OTHER TRADING ACTIVITIES

|                           | 30.9.23        | 30.9.22        |
|---------------------------|----------------|----------------|
|                           | £              | £              |
| Fundraising events        | 69,315         | 34,214         |
| Management fee receivable | 246,497        | 207,151        |
|                           | <u>315,812</u> | <u>241,365</u> |

Teckels Animal Sanctuaries

Notes to the Financial Statements - continued  
For The Year Ended 30 September 2023

**4. INCOME FROM CHARITABLE ACTIVITIES**

|              |                          | 30.9.23       | 30.9.22       |
|--------------|--------------------------|---------------|---------------|
|              | Activity                 | £             | £             |
| Adoptions    | Animal Sanctuary Support | 23,716        | 21,009        |
| Membership   | Animal Sanctuary Support | 7,412         | 7,348         |
| Other Income | Animal Sanctuary Support | 6,043         | 1,685         |
|              |                          | <u>37,171</u> | <u>30,042</u> |

**5. RAISING FUNDS**

**Raising donations and legacies**

|             | 30.9.23       | 30.9.22  |
|-------------|---------------|----------|
|             | £             | £        |
| Staff costs | 33,390        | -        |
| Marketing   | 22,155        | -        |
|             | <u>55,545</u> | <u>-</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                          | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|--------------------------|----------------------|---------------------------------------|----------------|
| Animal Sanctuary Support | 529,000              | 477                                   | 529,477        |
| Support Costs            | -                    | 95,262                                | 95,262         |
|                          | <u>529,000</u>       | <u>95,739</u>                         | <u>624,739</u> |

**7. SUPPORT COSTS**

|                          | Management<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|--------------------------|-----------------|--------------------------|---------------|
| Animal Sanctuary Support | 414             | 63                       | 477           |
| Support Costs            | 83,458          | 11,804                   | 95,262        |
|                          | <u>83,872</u>   | <u>11,867</u>            | <u>95,739</u> |

## Teckels Animal Sanctuaries

### Notes to the Financial Statements - continued For The Year Ended 30 September 2023

#### 7. **SUPPORT COSTS - continued**

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

|                                      |                                     |                       | 30.9.23                  | 30.9.22                  |
|--------------------------------------|-------------------------------------|-----------------------|--------------------------|--------------------------|
|                                      | Animal<br>Sanctuary<br>Support<br>£ | Support<br>Costs<br>£ | Total<br>activities<br>£ | Total<br>activities<br>£ |
| Hire of plant and machinery          | -                                   | 11,912                | 11,912                   | 9,210                    |
| Rates and water                      | -                                   | 10,792                | 10,792                   | 12,762                   |
| Insurance                            | -                                   | 6,329                 | 6,329                    | 4,214                    |
| Light and heat                       | -                                   | 27,419                | 27,419                   | 22,431                   |
| Telephone                            | -                                   | 1,382                 | 1,382                    | 1,220                    |
| Postage and stationery               | 101                                 | 4,372                 | 4,473                    | 3,514                    |
| Repairs and maintenance              | 195                                 | 11,501                | 11,696                   | 19,876                   |
| Sundries                             | 118                                 | 5,223                 | 5,341                    | 13,325                   |
| Motor Running                        | -                                   | 4,528                 | 4,528                    | 3,679                    |
| Independent examination              | -                                   | 2,000                 | 2,000                    | 2,000                    |
| Accountancy fees                     | 63                                  | 3,775                 | 3,838                    | 5,642                    |
| Consultancy fees                     | -                                   | 180                   | 180                      | 414                      |
| Bank charges                         | -                                   | 4,781                 | 4,781                    | 3,633                    |
| Interest payable and similar charges | -                                   | 1,068                 | 1,068                    | 961                      |
|                                      | <u>477</u>                          | <u>95,262</u>         | <u>95,739</u>            | <u>102,881</u>           |

#### 8. **NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 30.9.23       | 30.9.22      |
|-----------------------------|---------------|--------------|
|                             | £             | £            |
| Depreciation - owned assets | 13,983        | 16,907       |
| Hire of plant and machinery | <u>11,912</u> | <u>9,210</u> |

#### 9. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2023**

**10. STAFF COSTS**

|                       | 30.9.23        | 30.9.22        |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 456,767        | 358,349        |
| Social security costs | 22,823         | 17,796         |
| Other pension costs   | 6,864          | 4,899          |
|                       | <u>486,454</u> | <u>381,044</u> |

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

|                          | 30.9.23   | 30.9.22   |
|--------------------------|-----------|-----------|
|                          | 27        | 23        |
| Animal Sanctuary support | 3         | -         |
| Marketing & fundraising  | <u>30</u> | <u>23</u> |

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

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

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                         |                     |
| Donations and legacies             | 174,026                   | 18,900                  | 192,926             |
| <b>Charitable activities</b>       |                           |                         |                     |
| Animal Sanctuary Support           | 30,042                    | -                       | 30,042              |
| Other trading activities           | 241,365                   | -                       | 241,365             |
| <b>Total</b>                       | <u>445,433</u>            | <u>18,900</u>           | <u>464,333</u>      |
| <b>EXPENDITURE ON</b>              |                           |                         |                     |
| <b>Charitable activities</b>       |                           |                         |                     |
| Animal Sanctuary Support           | 429,361                   | 16,520                  | 445,881             |
| Support Costs                      | 102,881                   | -                       | 102,881             |
| <b>Total</b>                       | <u>532,242</u>            | <u>16,520</u>           | <u>548,762</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>    | (86,809)                  | 2,380                   | (84,429)            |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| <b>Total funds brought forward</b> |                           |                         |                     |
| As previously reported             | 733,911                   | -                       | 733,911             |
| Prior year adjustment              | 5,551                     | -                       | 5,551               |
| <b>As restated</b>                 | <u>739,462</u>            | <u>-</u>                | <u>739,462</u>      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>652,653</u>            | <u>2,380</u>            | <u>655,033</u>      |

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2023**

**12. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|-----------------------|---------------------------|----------------------------------|------------------------|----------------|
| <b>COST</b>           |                           |                                  |                        |                |
| At 1 October 2022     | 755,639                   | 58,071                           | 15,942                 | 829,652        |
| Additions             | 12,300                    | 3,230                            | -                      | 15,530         |
|                       | <u>767,939</u>            | <u>61,301</u>                    | <u>15,942</u>          | <u>845,182</u> |
| <b>DEPRECIATION</b>   |                           |                                  |                        |                |
| At 1 October 2022     | 132,437                   | 56,181                           | 8,102                  | 196,720        |
| Charge for year       | 9,326                     | 2,697                            | 1,960                  | 13,983         |
|                       | <u>141,763</u>            | <u>58,878</u>                    | <u>10,062</u>          | <u>210,703</u> |
| <b>NET BOOK VALUE</b> |                           |                                  |                        |                |
| At 30 September 2023  | <u>626,176</u>            | <u>2,423</u>                     | <u>5,880</u>           | <u>634,479</u> |
| At 30 September 2022  | <u>623,202</u>            | <u>1,890</u>                     | <u>7,840</u>           | <u>632,932</u> |

**13. FIXED ASSET INVESTMENTS**

|                                         | Shares in<br>group<br>undertakings<br>£ |
|-----------------------------------------|-----------------------------------------|
| <b>MARKET VALUE</b>                     |                                         |
| At 1 October 2022 and 30 September 2023 | <u>1</u>                                |
| <b>NET BOOK VALUE</b>                   |                                         |
| At 30 September 2023                    | <u>1</u>                                |
| At 30 September 2022                    | <u>1</u>                                |

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Teckels Boarding Kennels Limited**

Registered office: Bristol Road, Whitminster, Gloucester, Gloucestershire GL2 7LU

Nature of business: Boarding Kennels

|                 |                |
|-----------------|----------------|
| Class of share: | %              |
| Ordinary £1     | holding<br>100 |

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2023**

|     |                                                         |                |                |           |                |
|-----|---------------------------------------------------------|----------------|----------------|-----------|----------------|
| 14. | DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR            | 30.9.23        | 30.9.22        |           |                |
|     |                                                         | £              | £              |           |                |
|     | Amounts owed by group undertakings                      | 177,251        | 62,163         |           |                |
|     | Prepayments and accrued income                          | 4,010          | 1,045          |           |                |
|     |                                                         | <u>181,261</u> | <u>63,208</u>  |           |                |
| 15. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR          | 30.9.23        | 30.9.22        |           |                |
|     |                                                         | £              | £              |           |                |
|     | Bank loans and overdrafts (see note 17)                 | 11,794         | 14,702         |           |                |
|     | Trade creditors                                         | 14,695         | 6,015          |           |                |
|     | Social security and other taxes                         | 6,899          | 10,340         |           |                |
|     | VAT                                                     | 7,455          | -              |           |                |
|     | Other creditors                                         | 1,591          | 1,280          |           |                |
|     | Accruals and deferred income                            | 2,600          | 4,725          |           |                |
|     |                                                         | <u>45,034</u>  | <u>37,062</u>  |           |                |
| 16. | CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR | 30.9.23        | 30.9.22        |           |                |
|     |                                                         | £              | £              |           |                |
|     | Bank loans (see note 17)                                | -              | 12,113         |           |                |
| 17. | LOANS                                                   |                |                |           |                |
|     | An analysis of the maturity of loans is given below:    |                |                |           |                |
|     |                                                         | 30.9.23        | 30.9.22        |           |                |
|     |                                                         | £              | £              |           |                |
|     | Amounts falling due within one year on demand:          |                |                |           |                |
|     | Bank loans                                              | <u>11,794</u>  | <u>14,702</u>  |           |                |
|     | Amounts falling between one and two years:              |                |                |           |                |
|     | Bank loans - 1-2 years                                  | -              | 12,113         |           |                |
| 18. | MOVEMENT IN FUNDS                                       |                |                |           |                |
|     |                                                         | At             | Net            | Transfers | At             |
|     |                                                         | 1.10.22        | movement       | between   | 30.9.23        |
|     |                                                         | £              | in funds       | funds     | £              |
|     | Unrestricted funds                                      |                | £              | £         |                |
|     | General fund                                            | 652,653        | 226,348        | 11,600    | 890,601        |
|     | Restricted funds                                        |                |                |           |                |
|     | Restricted Fund                                         | 2,380          | 12,220         | (11,600)  | 3,000          |
|     | TOTAL FUNDS                                             | <u>655,033</u> | <u>238,568</u> | -         | <u>893,601</u> |

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2023**

**18. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 891,252                    | (664,904)                  | 226,348                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Fund           | 27,600                     | (15,380)                   | 12,220                    |
| <b>TOTAL FUNDS</b>        | <u>918,852</u>             | <u>(680,284)</u>           | <u>238,568</u>            |

**Comparatives for movement in funds**

|                           | At<br>1.10.21<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.9.22<br>£ |
|---------------------------|--------------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                    |                                  |                                  |                    |
| General fund              | 733,911            | 5,551                            | (86,809)                         | 652,653            |
| <b>Restricted funds</b>   |                    |                                  |                                  |                    |
| Restricted Fund           | -                  | -                                | 2,380                            | 2,380              |
| <b>TOTAL FUNDS</b>        | <u>733,911</u>     | <u>5,551</u>                     | <u>(84,429)</u>                  | <u>655,033</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 445,433                    | (532,242)                  | (86,809)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Fund           | 18,900                     | (16,520)                   | 2,380                     |
| <b>TOTAL FUNDS</b>        | <u>464,333</u>             | <u>(548,762)</u>           | <u>(84,429)</u>           |

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2023**

**18. MOVEMENT IN FUNDS - continued**

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

|                           | At<br>1.10.21<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.23<br>£ |
|---------------------------|--------------------|----------------------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                    |                                  |                                  |                                    |                    |
| General fund              | 733,911            | 5,551                            | 139,539                          | 11,600                             | 890,601            |
| <b>Restricted funds</b>   |                    |                                  |                                  |                                    |                    |
| Restricted Fund           | -                  | -                                | 14,600                           | (11,600)                           | 3,000              |
| <b>TOTAL FUNDS</b>        | <u>733,911</u>     | <u>5,551</u>                     | <u>154,139</u>                   | <u>-</u>                           | <u>893,601</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,336,685                  | (1,197,146)                | 139,539                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Fund           | 46,500                     | (31,900)                   | 14,600                    |
| <b>TOTAL FUNDS</b>        | <u>1,383,185</u>           | <u>(1,229,046)</u>         | <u>154,139</u>            |

**19. RELATED PARTY DISCLOSURES**

Management fee charges of £246,497 (2022 : £207,151) were charged to the subsidiary company Teckels Boarding Kennels Limited.

**Teckels Animal Sanctuaries**

**Detailed Statement of Financial Activities**  
**For The Year Ended 30 September 2023**

|                                       | 30.9.23<br>£  | 30.9.22<br>£  |
|---------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |               |               |
| <b>Donations and legacies</b>         |               |               |
| Donations                             | 309,075       | 119,896       |
| Gift aid & commissions                | 11,620        | 9,793         |
| Legacies                              | 180,728       | 31,087        |
| Grants                                | 64,446        | 32,150        |
|                                       | <hr/> 565,869 | <hr/> 192,926 |
| <b>Other trading activities</b>       |               |               |
| Fundraising events                    | 69,315        | 34,214        |
| Management fee receivable             | 246,497       | 207,151       |
|                                       | <hr/> 315,812 | <hr/> 241,365 |
| <b>Charitable activities</b>          |               |               |
| Adoptions                             | 23,716        | 21,009        |
| Membership                            | 7,412         | 7,348         |
| Other Income                          | 6,043         | 1,685         |
|                                       | <hr/> 37,171  | <hr/> 30,042  |
| <b>Total incoming resources</b>       | 918,852       | 464,333       |
| <b>EXPENDITURE</b>                    |               |               |
| <b>Raising donations and legacies</b> |               |               |
| Wages                                 | 32,194        | -             |
| Social security                       | 1,196         | -             |
| Marketing                             | 22,155        | -             |
|                                       | <hr/> 55,545  | <hr/> -       |
| <b>Charitable activities</b>          |               |               |
| Wages                                 | 424,573       | 358,349       |
| Social security                       | 21,627        | 17,796        |
| Pensions                              | 6,864         | 4,899         |
| Insurance                             | 741           | 827           |
| Vets Fees                             | 58,767        | 45,855        |
| Animal Feeds                          | 2,444         | 1,248         |
| Freehold property                     | 9,326         | 9,563         |
| Fixtures and fittings                 | 2,698         | 4,801         |
| Motor vehicles                        | 1,960         | 2,543         |
|                                       | <hr/> 529,000 | <hr/> 445,881 |
| <b>Support costs</b>                  |               |               |

This page does not form part of the statutory financial statements

**Teckels Animal Sanctuaries**

**Detailed Statement of Financial Activities**  
**For The Year Ended 30 September 2023**

|                                 | 30.9.23<br>£        | 30.9.22<br>£         |
|---------------------------------|---------------------|----------------------|
| <b>Support costs</b>            |                     |                      |
| <b>Management</b>               |                     |                      |
| Hire of plant and machinery     | 11,912              | 9,210                |
| Rates and water                 | 10,792              | 12,762               |
| Insurance                       | 6,329               | 4,214                |
| Light and heat                  | 27,419              | 22,431               |
| Telephone                       | 1,382               | 1,220                |
| Postage and stationery          | 4,473               | 3,514                |
| Repairs and maintenance         | 11,696              | 19,876               |
| Sundries                        | 5,341               | 13,325               |
| Motor Running                   | 4,528               | 3,679                |
|                                 | <hr/> 83,872        | <hr/> 90,231         |
| <b>Governance costs</b>         |                     |                      |
| Independent examination         | 2,000               | 2,000                |
| Accountancy fees                | 3,838               | 5,642                |
| Consultancy fees                | 180                 | 414                  |
| Bank charges                    | 4,781               | 3,633                |
| Bank loan interest              | 1,068               | 961                  |
|                                 | <hr/> 11,867        | <hr/> 12,650         |
| Total resources expended        | <hr/> 680,284       | <hr/> 548,762        |
| <b>Net income/(expenditure)</b> | <hr/> <hr/> 238,568 | <hr/> <hr/> (84,429) |

This page does not form part of the statutory financial statements

**TECKELS ANIMAL SANCTUARIES**

England & Wales - Charity number 1108726

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# Accounts

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REGISTERED COMPANY NUMBER: 05226688 (England and Wales)  
REGISTERED CHARITY NUMBER: 1108726

Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 30 September 2022  
for  
Teckels Animal Sanctuaries

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Teckels Animal Sanctuaries

Contents of the Financial Statements  
For The Year Ended 30 September 2022

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Report of the Trustees</b>            | 1 to 4      |
| <b>Independent Examiner's Report</b>     | 5           |
| <b>Statement of Financial Activities</b> | 6           |
| <b>Balance Sheet</b>                     | 7 to 8      |
| <b>Notes to the Financial Statements</b> | 9 to 17     |

**Teckels Animal Sanctuaries (Registered number: 05226688)**

**Report of the Trustees**  
**For The Year Ended 30 September 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives per the Memorandum is the protection and benefit of animals of all kinds, including their protection and preservation from cruelty, suffering, ill-usage, distress or sickness, or that are otherwise in need of care and attention.

The charity's aims are interpreted by the trustees to include the welfare and rehoming of animals given to our care, including veterinary bills and homing costs. The policies adopted in furtherance of these aims are to provide a safe shelter for the animals and ensure that the homes to which they are rehomed are suitable.

We strive to maximise the profitability of business opportunities at Teckels in order that the trading subsidiary company may make larger contributions to the charity. Any bequests or large donations can be directed into savings accounts for site improvements and investment.

**Public benefit**

The charity looks to achieve these objectives, whilst demonstrating its charitable purpose for the public benefit by the provision of support and care for the rehabilitation of homeless cats and dogs in the local area.

**Report of the Trustees**  
**For The Year Ended 30 September 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Year in review**

Our financial year October 2021 - September 2022 has been another challenging one for the charity. Whilst the sector settled down some what after the pandemic and boarding requirements stabilised, we are now facing another extremely challenging period through increased energy costs, high inflation and increased running costs.

The effect of these changes can be categorised as follows:

**Pandemic legacy**

Many pet owners who took on a new animal through the pandemic are now finding that their personal circumstances no longer support pet ownership and sadly are looking to sanctuaries to take on their unwanted pets.

Teckels is working hard to support people in this situation by offering a range of supportive measures but in truth many just want to offload their animal and give us an ultimatum demanding we take their pet.

Currently our 12 rescue kennels are full, our cattery also and we have a waiting list of concerned people trying local sanctuaries for help

Many of those lockdown pups are now adults dogs and cats and whilst some breeds like French Bulldogs remain popular with prospective rehoming, larger breeds are far more difficult to rehome as pressures of escalating costs really take effect going into the winter.

Many of those animals require veterinary services which places increased pressures on our financial budgets.

**Energy crisis**

Many prospective pet adopters are now forced to reprioritise their spend and unfortunately many consider pet ownership as a luxury that lies beyond their budget.

Additionally we have noticed a drop in donations and legacies (down £159,088 or 55% on last year) and commercial involvement from business.

Support costs were up by £36,008 or 54% of which rates, heating, lighting and maintenance accounted for the majority of the increase.

On a positive note we have noticed an increase in boarding requests. As we move out of the pandemic, we are finding that many families want to enjoy a holiday and are booking their pet in advance to ensure that they avoid disappointment.

**Staffing**

We have a strong operational team but have experienced some changes to staff due to the current buoyant job market (staff costs have increased by £78,075 or 26% on last year)

Hannah Harford, our events coordinator, has decided to move on and the board appreciate the project work that Hannah took on and the funds she was able to generate.

We are pleased to welcome Vicky Bushell into this role which has now been separated from the volunteer coordinator role. This should allow Vicky to concentrate on implementing new initiatives as part of her fund raising responsibilities.

Deb Manning has taken on the role of Volunteer coordinator with Tina Benson providing administration and support to both roles.

**Trustees**

We welcome Peter Rogol to the board who has filled our Finance Trustee role and Angelina Linker who has experience of working with the Charity Commission and other animal sanctuaries.

**Partnerships**

We continue to work with Stroud Council and Worcestershire Regulatory Trust through the relevant stray contracts.

Following a reorganisation, Forever Hounds Trust (FHT) have decided not to renew their stray contract with us. FHT now have a permanent centre and no longer require the use of our facilities.

**Financial auditors**

The Charity engaged Kingscott Dix as independent examiners.

**Teckels Animal Sanctuaries (Registered number: 05226688)**

**Report of the Trustees**  
**For The Year Ended 30 September 2022**

**General**

The board has reviewed and updated the Charities 5 year strategy which now reflects that medium and long term planning is extremely challenging due to the energy crisis and cost of living increases. All developments therefore need to be supported by a corresponding financial bid in an effort to maintain and protect budgets.

The Charity has been extremely successful in securing growth funding but is finding that many funding bids are now specifically project based and general funding is much harder to secure. We continue to develop partnering contacts in support of the Charities aims and principles.

The Trustees greatly appreciate the consistent hard work and effort from the staff and volunteers during this incredibly difficult period to ensure the viability and longevity of the Charity.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees pay due regard to guidance issued by the Charity commission in deciding what activities the Charity should undertake and regularly monitor the level of reserves. The reserves policy has a target of three months of operating costs to be kept in reserve. The minimum reserve level is six weeks of operating costs maintained in the bank. The trustees consider that reserves at this level will allow them to continue the charity's current activities whilst making modest improvements to the centre and its facilities.

**Going concern**

As with all small charities, Teckels is heavily dependent on its ability to generate donated funds sufficient to cover the shortfall between its operating costs and its ability to generate trading revenues. The Trustees are confident it has sufficient public support to ensure such funding will be forthcoming and that all liabilities the charity might accrue will be met in full and therefore consider the charity to be a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the charity. Trustees are appointed by members at the Annual General Meeting or co-opted by the board when considered appropriate. There is a maximum of nine trustees and three for a quorum.

**Organisational structure**

Trustee meetings are held monthly to review all areas of the Charity and its subsidiary company's activities. Management staff are invited to attend as required to provide further data on specific issues. The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas.

**Related parties**

Teckels Animal Sanctuaries (TAS) has a wholly owned trading subsidiary, Teckels Boarding Kennels Limited (TBK), Company registration number 05024252. All profits from this company are covenanted to the Charity.

**Engagement with employees**

All staff, administration and accounting systems continue to be reviewed where felt appropriate. The trustees recognise their duty of care to the staff employed for this purpose and to the volunteers who provide invaluable and additional assistance.

**Teckels Animal Sanctuaries (Registered number: 05226688)**

**Report of the Trustees**  
**For The Year Ended 30 September 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

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

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05226688 (England and Wales)

**Registered Charity number**

1108726

**Registered office**

Teckels Animal Sanctuaries  
Bristol Road Whitminster  
Gloucester  
Gloucestershire  
GL2 7LU

**Trustees**

P R Barrett (resigned 12.5.22)  
Mrs J D Bisley (resigned 30.10.22)  
C V Free  
G M Ridd  
Ms A Linker (appointed 19.7.22)  
P J Rogol (appointed 12.5.22)

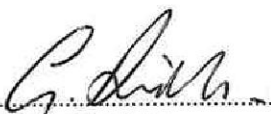
**Company Secretary**

C V Free

**Independent Examiner**

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Approved by order of the board of trustees on 29.4.23 and signed on its behalf by:



G M Ridd - Trustee

**Independent Examiner's Report to the Trustees of**  
**Teckels Animal Sanctuaries**

**Independent examiner's report to the trustees of Teckels Animal Sanctuaries ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

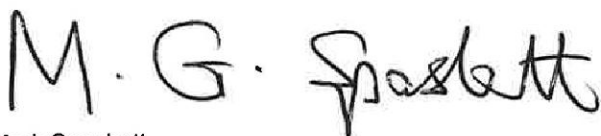
**Independent examiner's statement**

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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mark Spashett  
The Institute of Chartered Accountants in England and Wales

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Date: .....

5th May 2023

**Teckels Animal Sanctuaries**  
**Statement of Financial Activities**  
**For The Year Ended 30 September 2022**

|                                    |       | Unrestricted<br>fund | Restricted<br>fund | 30.9.22<br>Total<br>funds | 30.9.21<br>Total<br>funds<br>as restated |
|------------------------------------|-------|----------------------|--------------------|---------------------------|------------------------------------------|
|                                    | Notes | £                    | £                  | £                         | £                                        |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                      |                    |                           |                                          |
| Donations and legacies             | 2     | 174,026              | 18,900             | 192,926                   | 352,014                                  |
| <b>Charitable activities</b>       |       |                      |                    |                           |                                          |
| Animal Santury Support             | 5     | 30,042               | -                  | 30,042                    | 27,072                                   |
| Other trading activities           | 3     | 241,365              | -                  | 241,365                   | 140,987                                  |
| Investment income                  | 4     | -                    | -                  | -                         | 2,852                                    |
| <b>Total</b>                       |       | <u>445,433</u>       | <u>18,900</u>      | <u>464,333</u>            | <u>522,925</u>                           |
| <b>EXPENDITURE ON</b>              |       |                      |                    |                           |                                          |
| <b>Charitable activities</b>       |       |                      |                    |                           |                                          |
| Animal Santury Support             |       | 429,361              | 16,520             | 445,881                   | 379,820                                  |
| Support Costs                      |       | 102,881              | -                  | 102,881                   | 66,873                                   |
| <b>Total</b>                       |       | <u>532,242</u>       | <u>16,520</u>      | <u>548,762</u>            | <u>446,693</u>                           |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (86,809)             | 2,380              | (84,429)                  | 76,232                                   |
| <b>RECONCILIATION OF FUNDS</b>     |       |                      |                    |                           |                                          |
| <b>Total funds brought forward</b> |       |                      |                    |                           |                                          |
| As previously reported             |       | 733,911              | -                  | 733,911                   | 575,680                                  |
| Prior year adjustment              | 11    | 5,551                | -                  | 5,551                     | 87,550                                   |
| <b>As restated</b>                 |       | <u>739,462</u>       | <u>-</u>           | <u>739,462</u>            | <u>663,230</u>                           |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>652,653</u>       | <u>2,380</u>       | <u>655,033</u>            | <u>739,462</u>                           |

The notes form part of these financial statements

**Teckels Animal Sanctuaries (Registered number: 05226688)**

**Balance Sheet**  
**30 September 2022**

|                                              | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 30.9.22<br>Total<br>funds<br>£ | 30.9.21<br>Total<br>funds<br>as restated<br>£ |
|----------------------------------------------|-------|---------------------------|-------------------------|--------------------------------|-----------------------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                                |                                               |
| Tangible assets                              | 12    | 632,932                   | -                       | 632,932                        | 621,473                                       |
| Investments                                  | 13    | 1                         | -                       | 1                              | 1                                             |
|                                              |       | <u>632,933</u>            | <u>-</u>                | <u>632,933</u>                 | <u>621,474</u>                                |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                                |                                               |
| Debtors                                      | 14    | 63,208                    | -                       | 63,208                         | 15,029                                        |
| Cash at bank                                 |       | 5,687                     | 2,380                   | 8,067                          | 175,004                                       |
|                                              |       | <u>68,895</u>             | <u>2,380</u>            | <u>71,275</u>                  | <u>190,033</u>                                |
| <b>CREDITORS</b>                             |       |                           |                         |                                |                                               |
| Amounts falling due within one year          | 15    | (37,062)                  | -                       | (37,062)                       | (45,076)                                      |
|                                              |       | <u>31,833</u>             | <u>2,380</u>            | <u>34,213</u>                  | <u>144,957</u>                                |
| <b>NET CURRENT ASSETS</b>                    |       |                           |                         |                                |                                               |
|                                              |       | <u>31,833</u>             | <u>2,380</u>            | <u>34,213</u>                  | <u>144,957</u>                                |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 664,766                   | 2,380                   | 667,146                        | 766,431                                       |
| <b>CREDITORS</b>                             |       |                           |                         |                                |                                               |
| Amounts falling due after more than one year | 16    | (12,113)                  | -                       | (12,113)                       | (26,969)                                      |
|                                              |       | <u>652,653</u>            | <u>2,380</u>            | <u>655,033</u>                 | <u>739,462</u>                                |
| <b>NET ASSETS</b>                            |       |                           |                         |                                |                                               |
|                                              |       | <u>652,653</u>            | <u>2,380</u>            | <u>655,033</u>                 | <u>739,462</u>                                |
| <b>FUNDS</b>                                 | 18    |                           |                         |                                |                                               |
| Unrestricted funds                           |       |                           |                         | 652,653                        | 739,462                                       |
| Restricted funds                             |       |                           |                         | 2,380                          | -                                             |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>655,033</u>                 | <u>739,462</u>                                |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

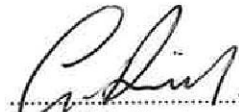
The notes form part of these financial statements

**Teckels Animal Sanctuaries (Registered number: 05226688)**

**Balance Sheet - continued**  
**30 September 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29.4.23 and were signed on its behalf by:

  
.....  
G M Ridd - Trustee

The notes form part of these financial statements

**Teckels Animal Sanctuaries**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**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.

|                       |                           |
|-----------------------|---------------------------|
| Freehold property     | - 2% on cost              |
| Fixtures and fittings | - 25% on cost             |
| Motor vehicles        | - 25% on reducing balance |

Land is not depreciated.

**Taxation**

The charity is exempt from corporation 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.

**Donated goods**

The charity receives considerable volumes of donated animal foodstuffs. The value of this has not been recognised in previous years and as no formal record regarding quantities and values had been kept, no attempt has been made to assess the value of such donations and stocks holdings.

## Teckels Animal Sanctuaries

### Notes to the Financial Statements - continued For The Year Ended 30 September 2022

#### 1. ACCOUNTING POLICIES - continued

##### **Going concern**

As with all small charities, Teckels is heavily dependent on its ability to generate donated funds sufficient to cover the shortfall between its operating costs and its ability to generate trading revenues. The Trustees are confident it has sufficient public support to ensure such funding will be forthcoming and that all liabilities the charity might accrue will be met in full and therefore consider the charity to be a going concern.

#### 2. DONATIONS AND LEGACIES

|                        | 30.9.22        | 30.9.21<br>as restated |
|------------------------|----------------|------------------------|
|                        | £              | £                      |
| Donations              | 150,983        | 285,612                |
| Gift aid & commissions | 9,793          | 11,581                 |
| Grants                 | 32,150         | 54,821                 |
|                        | <u>192,926</u> | <u>352,014</u>         |

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

|                                        | 30.9.22       | 30.9.21<br>as restated |
|----------------------------------------|---------------|------------------------|
|                                        | £             | £                      |
| Covid grant                            | -             | 29,500                 |
| Covid Job Retention Scheme             | -             | 25,321                 |
| Pets At Home Grant                     | 15,000        | -                      |
| Unrestricted grants less than £10,000  | 3,250         | -                      |
| Sainsbury's restricted grant           | 5,000         | -                      |
| Anthony V Martin Charitable Foundation | 6,000         | -                      |
| Restricted Grants < £5000              | 2,900         | -                      |
|                                        | <u>32,150</u> | <u>54,821</u>          |

#### 3. OTHER TRADING ACTIVITIES

|                           | 30.9.22        | 30.9.21<br>as restated |
|---------------------------|----------------|------------------------|
|                           | £              | £                      |
| Fundraising events        | 34,214         | 24,627                 |
| Management fee receivable | 207,151        | 116,360                |
|                           | <u>241,365</u> | <u>140,987</u>         |

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2022**

|                                                       |                        |                   |                        |
|-------------------------------------------------------|------------------------|-------------------|------------------------|
| <b>4. INVESTMENT INCOME</b>                           |                        | 30.9.22           | 30.9.21<br>as restated |
|                                                       |                        | £                 | £                      |
| Shares in group undertakings                          |                        | -                 | 2,852                  |
|                                                       |                        | <u>          </u> | <u>          </u>      |
| <b>5. INCOME FROM CHARITABLE ACTIVITIES</b>           |                        | 30.9.22           | 30.9.21<br>as restated |
|                                                       | Activity               | £                 | £                      |
| Adoptions                                             | Animal Santury Support | 21,009            | 12,183                 |
| Membership                                            | Animal Santury Support | 7,348             | 11,921                 |
| Other Income                                          | Animal Santury Support | 1,685             | 2,968                  |
|                                                       |                        | <u>          </u> | <u>          </u>      |
|                                                       |                        | 30,042            | 27,072                 |
|                                                       |                        | <u>          </u> | <u>          </u>      |
| <b>6. SUPPORT COSTS</b>                               |                        |                   |                        |
|                                                       |                        | Management        | Governance             |
|                                                       |                        | £                 | costs                  |
|                                                       |                        | £                 | £                      |
| Support Costs                                         |                        | 90,231            | 12,650                 |
|                                                       |                        | <u>          </u> | <u>          </u>      |
|                                                       |                        |                   | Totals                 |
|                                                       |                        |                   | £                      |
|                                                       |                        |                   | 102,881                |
|                                                       |                        |                   | <u>          </u>      |
| Support costs, included in the above, are as follows: |                        | 30.9.22           | 30.9.21<br>as restated |
|                                                       |                        | Support           | Total                  |
|                                                       |                        | Costs             | activities             |
|                                                       |                        | £                 | £                      |
| Hire of plant and machinery                           |                        | 9,210             | 7,947                  |
| Rates and water                                       |                        | 12,762            | 4,716                  |
| Insurance                                             |                        | 4,214             | 8,572                  |
| Light and heat                                        |                        | 22,431            | 17,565                 |
| Telephone                                             |                        | 1,220             | 1,266                  |
| Postage and stationery                                |                        | 3,514             | 3,782                  |
| Repairs and maintenance                               |                        | 19,876            | 8,979                  |
| Sundries                                              |                        | 13,325            | 2,980                  |
| Motor Running                                         |                        | 3,679             | 4,867                  |
| Independent examination                               |                        | 2,000             | 1,300                  |
| Accountancy fees                                      |                        | 5,642             | 1,903                  |
| Consultancy fees                                      |                        | 414               | 500                    |
| Bank charges                                          |                        | 3,633             | 1,451                  |
| Interest payable and similar charges                  |                        | 961               | 1,045                  |
|                                                       |                        | <u>          </u> | <u>          </u>      |
|                                                       |                        | 102,881           | 66,873                 |
|                                                       |                        | <u>          </u> | <u>          </u>      |

# **Teckels Animal Sanctuaries**

## **Notes to the Financial Statements - continued** **For The Year Ended 30 September 2022**

### **7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 30.9.22      | 30.9.21<br>as restated |
|-----------------------------|--------------|------------------------|
|                             | £            | £                      |
| Depreciation - owned assets | 16,907       | 19,877                 |
| Hire of plant and machinery | <u>9,210</u> | <u>7,947</u>           |

### **8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

### **9. STAFF COSTS**

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

|                          | 30.9.22   | 30.9.21<br>as restated |
|--------------------------|-----------|------------------------|
|                          | 23        | 23                     |
| Animal Sanctuary support | <u>23</u> | <u>23</u>              |

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

### **10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund | Restricted<br>fund | Total<br>funds<br>as restated |
|-----------------------------------|----------------------|--------------------|-------------------------------|
|                                   | £                    | £                  | £                             |
| <b>INCOME AND ENDOWMENTS FROM</b> |                      |                    |                               |
| Donations and legacies            | 352,014              | -                  | 352,014                       |
| <b>Charitable activities</b>      |                      |                    |                               |
| Animal Santury Support            | 27,072               | -                  | 27,072                        |
| Other trading activities          | 140,987              | -                  | 140,987                       |
| Investment income                 | <u>2,852</u>         | <u>-</u>           | <u>2,852</u>                  |
| <b>Total</b>                      | <u>522,925</u>       | <u>-</u>           | <u>522,925</u>                |
| <b>EXPENDITURE ON</b>             |                      |                    |                               |
| <b>Charitable activities</b>      |                      |                    |                               |
| Animal Santury Support            | 379,820              | -                  | 379,820                       |
| Support Costs                     | <u>66,873</u>        | <u>-</u>           | <u>66,873</u>                 |
| <b>Total</b>                      | <u>446,693</u>       | <u>-</u>           | <u>446,693</u>                |

## Teckels Animal Sanctuaries

### Notes to the Financial Statements - continued For The Year Ended 30 September 2022

#### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>fund | Restricted<br>fund | Total<br>funds<br>as restated<br>£ |
|------------------------------------|----------------------|--------------------|------------------------------------|
|                                    | £                    | £                  | £                                  |
| <b>NET INCOME</b>                  | 76,232               | -                  | 76,232                             |
| <b>RECONCILIATION OF FUNDS</b>     |                      |                    |                                    |
| <b>Total funds brought forward</b> |                      |                    |                                    |
| As previously reported             | 575,680              | -                  | 575,680                            |
| Prior year adjustment              | 87,550               | -                  | 87,550                             |
| <b>As restated</b>                 | 663,230              | -                  | 663,230                            |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 739,462              | -                  | 739,462                            |

#### 11. PRIOR YEAR ADJUSTMENT

In 2021 the accounts failed to properly disclose all the staff costs, with some costs having been treated as a cost of its subsidiary company Teckels Boarding Kennels Ltd. The cross-charged amounts are now included as part of a management charge to its subsidiary along with other recharged expenses.

Government grants received by way of the Covid Job Retention Scheme had been credited in part to the subsidiary, these are now included in grant income in the restated 2021 comparative.

No distinction had been drawn between land and buildings for the purposes of calculating amortisation charges in the years 2019, 2020 and 2021. The charge for 2021 was overstated by £5,551, and the cumulative overstatement to years up to and including 2020 was £37,550.

The entirety of the company's bank loan previously had been shown as falling due after more than one year. The comparative figure have now been revised to reflect the amounts falling due both within one year and after more than one year.

The subsidiary's retained reserves at 30 September 2020 amounted to £2,852. Despite disclosing neither profit nor loss in 2021, the subsidiary's reserves were disclosed as zero in the 30 September 2021 accounts. The comparative has been restated to include the dividend of £2,852 paid up to Teckels Animal Sanctuaries in 2021.

When the trustees were finalising the company accounts for year ended 30 September 2019 they chose to earmark £50,000 of the general fund as a reserve to meet potential costs of closure in the event the charity was unable to survive the growing threat of the covid pandemic. This was provided as a cost to the SOFA rather than being treated as a temporary designated fund. Comparative figures have been restated accordingly.

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2022**

**12. TANGIBLE FIXED ASSETS**

|                                    | Freehold<br>Property<br>£ | Fixtures<br>& Fittings<br>£ | Motor<br>Vehicles<br>£ | Totals<br>£ |
|------------------------------------|---------------------------|-----------------------------|------------------------|-------------|
| <b>COST</b>                        |                           |                             |                        |             |
| At 1 October 2021                  | 736,815                   | 58,071                      | 6,400                  | 801,286     |
| Additions                          | 18,824                    | -                           | 9,542                  | 28,366      |
| At 30th September 2022             | 755,639                   | 58,071                      | 15,942                 | 829,652     |
| <b>DEPRECIATION</b>                |                           |                             |                        |             |
| At 1 October 2021                  | 165,975                   | 51,380                      | 5,559                  | 222,914     |
| Prior year adjustment              | (43,101)                  | -                           | -                      | (43,101)    |
| Charge for year                    | 9,563                     | 4,801                       | 2,543                  | 16,907      |
| At 30th September 2022             | 132,437                   | 56,181                      | 8,102                  | 196,720     |
| <b>NET BOOK VALUE</b>              |                           |                             |                        |             |
| At 30 September 2022               | 623,202                   | 1,890                       | 7,840                  | 632,932     |
| At 30 September 2021 (as restated) | 613,941                   | 6,691                       | 841                    | 621,473     |

**13. FIXED ASSET INVESTMENTS**

|                                         | Shares in<br>group<br>undertakings<br>£ |
|-----------------------------------------|-----------------------------------------|
| <b>MARKET VALUE</b>                     |                                         |
| At 1 October 2021 and 30 September 2022 | 1                                       |
| <b>NET BOOK VALUE</b>                   |                                         |
| At 30 September 2022                    | 1                                       |
| At 30 September 2021                    | 1                                       |

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Teckels Boarding Kennels Limited**

Registered office: Bristol Road, Whitminster, Gloucester, Gloucestershire GL2 7LU

Nature of business: Boarding Kennels

|                 | %<br>holding |
|-----------------|--------------|
| Class of share: | 100          |
| Ordinary £1     |              |

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2022**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 30.9.22       | 30.9.21<br>as restated |
|------------------------------------|---------------|------------------------|
|                                    | £             | £                      |
| Amounts owed by group undertakings | 62,163        | 15,029                 |
| Prepayments and accrued income     | 1,045         | -                      |
|                                    | <u>63,208</u> | <u>15,029</u>          |

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

|                                         | 30.9.22       | 30.9.21<br>as restated |
|-----------------------------------------|---------------|------------------------|
|                                         | £             | £                      |
| Bank loans and overdrafts (see note 17) | 14,702        | 14,548                 |
| Trade creditors                         | 6,015         | 8,707                  |
| Social security and other taxes         | 10,340        | 19,559                 |
| Other creditors                         | 1,280         | 964                    |
| Accruals and deferred income            | 4,725         | 1,298                  |
|                                         | <u>37,062</u> | <u>45,076</u>          |

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                          | 30.9.22       | 30.9.21<br>as restated |
|--------------------------|---------------|------------------------|
|                          | £             | £                      |
| Bank loans (see note 17) | <u>12,113</u> | <u>26,969</u>          |

**17. LOANS**

An analysis of the maturity of loans is given below:

|                                                | 30.9.22       | 30.9.21<br>as restated |
|------------------------------------------------|---------------|------------------------|
|                                                | £             | £                      |
| Amounts falling due within one year on demand: |               |                        |
| Bank loans                                     | <u>14,702</u> | <u>14,548</u>          |
| Amounts falling between one and two years:     |               |                        |
| Bank loans - 1-2 years                         | <u>12,113</u> | <u>26,969</u>          |

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued  
For The Year Ended 30 September 2022**

**18. MOVEMENT IN FUNDS**

|                           | At<br>1.10.21<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.9.22<br>£ |
|---------------------------|--------------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                    |                                  |                                  |                    |
| General fund              | 733,911            | 5,551                            | (86,809)                         | 652,653            |
| <b>Restricted funds</b>   |                    |                                  |                                  |                    |
| Restricted Fund           | -                  | -                                | 2,380                            | 2,380              |
| <b>TOTAL FUNDS</b>        | <u>733,911</u>     | <u>5,551</u>                     | <u>(84,429)</u>                  | <u>655,033</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 445,433                    | (532,242)                  | (86,809)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Fund           | 18,900                     | (16,520)                   | 2,380                     |
| <b>TOTAL FUNDS</b>        | <u>464,333</u>             | <u>(548,762)</u>           | <u>(84,429)</u>           |

**Comparatives for movement in funds**

|                           | At<br>1.10.20<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.9.21<br>£ |
|---------------------------|--------------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                    |                                  |                                  |                    |
| General fund              | 575,680            | 87,550                           | 76,232                           | 739,462            |
| <b>TOTAL FUNDS</b>        | <u>575,680</u>     | <u>87,550</u>                    | <u>76,232</u>                    | <u>739,462</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 522,925                    | (446,693)                  | 76,232                    |
| <b>TOTAL FUNDS</b>        | <u>522,925</u>             | <u>(446,693)</u>           | <u>76,232</u>             |

**Teckels Animal Sanctuaries**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 September 2022**

**18. MOVEMENT IN FUNDS - continued**

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

|                           | At<br>1.10.20<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.9.22<br>£ |
|---------------------------|--------------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                    |                                  |                                  |                    |
| General fund              | 575,680            | 93,101                           | (10,577)                         | 658,204            |
| <b>Restricted funds</b>   |                    |                                  |                                  |                    |
| Restricted Fund           | -                  | -                                | 2,380                            | 2,380              |
| <b>TOTAL FUNDS</b>        | <u>575,680</u>     | <u>93,101</u>                    | <u>(8,197)</u>                   | <u>660,584</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 968,358                    | (978,935)                  | (10,577)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Fund           | 18,900                     | (16,520)                   | 2,380                     |
| <b>TOTAL FUNDS</b>        | <u>987,258</u>             | <u>(995,455)</u>           | <u>(8,197)</u>            |

**19. RELATED PARTY DISCLOSURES**

Management fee charges of £207,151 (2021 : £116,360) were charged to the subsidiary company Teckels Boarding Kennels Limited.

**TECKELS ANIMAL SANCTUARIES**

England & Wales - Charity number 1108726

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# Accounts

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Charity Registration No. 1108726

Company Registration No. 05226688 (England and Wales)

**TECKELS ANIMAL SANCTUARIES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

# TECKELS ANIMAL SANCTUARIES

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                       |
|-----------------------------|---------------------------------------------------------------------------------------|
| <b>Trustees</b>             | Mr G Ridd<br>Mr C V Free<br>Mr P Barrett<br>Mrs J Bisley                              |
| <b>Treasurer</b>            | R Braisby                                                                             |
| <b>Secretary</b>            | Mr C V Free                                                                           |
| <b>Charity number</b>       | 1108726                                                                               |
| <b>Company number</b>       | 05226688                                                                              |
| <b>Principal address</b>    | Bristol Road<br>Whitminster<br>Glos<br>GL2 7LU                                        |
| <b>Registered office</b>    | Bristol Road<br>Whitminster<br>Glos<br>GL2 7LU                                        |
| <b>Independent examiner</b> | Griffiths Marshal<br>Beaumont House<br>172 Southgate Street<br>Gloucester<br>GL1 2EZ  |
| <b>Bankers</b>              | Lloyds<br>12 Rowcroft<br>Stroud<br>Gloucestershire                                    |
| <b>Solicitors</b>           | Veale Wasbrough Vizards LLP<br>Narrow Quay House<br>Narrow Quay<br>Bristol<br>BS1 4QA |
| <b>Insurance</b>            | R & Q Commercial Risk Services Ltd<br>1 Cornhill<br>London<br>EC3V 3ND                |

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# TECKELS ANIMAL SANCTUARIES

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 4       |
| Independent examiner's report     | 5           |
| Statement of financial activities | 6           |
| Balance sheet                     | 7           |
| Notes to the financial statements | 8 - 17      |

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# TECKELS ANIMAL SANCTUARIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

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

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr G Ridd

Mr C V Free

Mr P Barrett

Mrs J Bisley

D Ellis

(Resigned 26 October 2020)

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the Charity. Trustees are appointed by members at the Annual General Meeting or co-opted by the board when considered appropriate. There is a maximum of nine trustees and three for a quorum.

Trustee meetings are held monthly to review all areas of the Charity and subsidiary company's activities. Management staff are invited to attend as required to provide further data on specific issues. The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas.

Trustee recruitment is done through the charity's website and newsletter, volunteer sourcing websites and by recommendation. Induction of new Trustees comprises of a meeting with the Chair to review the Charity's activities and objectives, they are then invited to attend the next Board meeting to give a short overview of their background to the rest of the Board. The Trustees then take a vote and, if the candidate is deemed suitable and with appropriate skills, they join the Board as a Co-opted Trustee. They are provided comprehensive information detailing the requirements and responsibilities of a Trustee together with a copy of the latest Financial Statements, a copy of the Charity's governing document and reference material to familiarise themselves with the work of the charity.

#### **Related Parties**

Teckels Animal Sanctuaries (TAS) has a wholly owned trading subsidiary, Teckels Boarding Kennels (TBK Ltd.), Company Registration Number 05024252. All profits from this company are covenanted to the Charity.

# **TECKELS ANIMAL SANCTUARIES**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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### **Risk Management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Objectives and activities**

The charity's objective per the Memorandum is the protection and benefit of animals of all kinds, including their protection and preservation from cruelty, suffering, ill-usage, distress or sickness, or who are otherwise in need of care and attention.

The charity's aims are interpreted by the trustees to include the welfare and rehoming of animals given to our care, including veterinary bills and homing costs. The policies adopted in furtherance of these aims are to provide a safe shelter for the animals and ensure that the homes to which they are rehomed are suitable.

We strive to maximise the profitability of business opportunities at Teckels in order that the trading company may make larger contributions to the charity. Any bequests or large donations can be directed into savings accounts for site improvements and investment.

The trustees pay due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and regularly monitor the level of reserves. The reserves policy has a target of three months of operating costs to be kept in reserve. The minimum reserve level is six weeks of operating costs maintained in the bank. The trustees consider that reserves at this level will allow them to continue the charity's current activities whilst making modest improvements to the centre and its facilities.

All staffing, administration and accounting systems continue to be reviewed where felt appropriate. The trustees recognise their duty of care to the staff employed for this purpose and to the volunteers who provide invaluable and additional assistance. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

# TECKELS ANIMAL SANCTUARIES

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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### **Year in review**

Our financial year October 2020 – September 2021 has been another challenging one for the charity. This period continued with similar struggles as the previous year due to the continued affect from COVID-19. We have been unable to significantly move forward with our 5 year strategy due to income fluctuations directly affected by lockdown.

The Charity relies heavily on income from TBK and our boarding provision has again been affected by Govt lockdowns. TBK accounts for the year show a loss of £22,564. However, for the second year in succession, it is due to the hard work and commitment of all staff that the Charity was able to continue providing this charitable service.

We have utilised, where possible, the following:

1. Utilising the Government furlough scheme and exploring COVID-19 grants
2. Interrogating and reducing all expenditure budget lines where practical whilst ensuring the effective running of the Charity.
3. Developing new income streams through social media and working with partners to hold virtual events
4. Implementing strict COVID-19 measures and risk assessments.
5. Reorganising staff rotas to reduce potential infection opportunities.
6. Restricting site access and volunteer activity whilst holding fund raising events in a COVID-19 compliant manner.

Teckel's continued to witness an increase in animals requiring rehoming and many animals have more complex needs which we believe are attributable to owners being unable to fund medication prior to surrender. This is evidenced by an increase in Vet fees of over 14%

We continued to develop partnering contacts in support of the Charities aims and principles.

The Trustees greatly appreciate the consistent hard work and effort from the staff during this incredibly difficult period to ensure the viability and longevity of the Charity.

We have seen an increase in donations at £343,152 whilst income from charitable activities is down at £66,731.

Vet fees have increased to £60,384. Staffing costs are up by £20,000, due partly to the withdrawal of the Furlough scheme as we continued to meet the demands and support of our animals.

### **Volunteers**

Volunteers continue to play a vital role in supporting the Charity and there are a number of volunteer lead initiatives.

# **TECKELS ANIMAL SANCTUARIES**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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### **Future plans**

Proposed plans for 2021-2022:

1. Refencing works.
2. Reroofing cattery and kennels
3. Further engage with local business in joint projects
4. Develop and grow further partnerships within the local community.
5. Reviewing our 5 year strategy in compliance with current Govt advice.

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

Mr G Ridd

Trustee

Dated: 14 February 2022

# TECKELS ANIMAL SANCTUARIES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TECKELS ANIMAL SANCTUARIES

---

I report to the trustees on my examination of the financial statements of Teckels Animal Sanctuaries (the charity) for the year ended 30 September 2021.

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

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England & Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Griffiths Marshall

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

Dated: 14 February 2022

# TECKELS ANIMAL SANCTUARIES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2021

|                                                                         | Notes | Unrestricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ |
|-------------------------------------------------------------------------|-------|------------------------------------|------------------------------------|
| <b><u>Income and endowments from:</u></b>                               |       |                                    |                                    |
| Donations and legacies                                                  | 3     | 343,152                            | 171,904                            |
| Incoming resources from charitable activities                           | 4     | 66,731                             | 107,474                            |
| Other income                                                            | 5     | 2,968                              | 3,003                              |
| <b>Total income</b>                                                     |       | <b>412,851</b>                     | <b>282,381</b>                     |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                    |
| Charitable activities                                                   | 6     | 342,170                            | 326,595                            |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>70,681</b>                      | <b>(44,214)</b>                    |
| Fund balances at 1 October 2020                                         |       | 575,680                            | 617,043                            |
| <b>Fund balances at 30 September 2021</b>                               |       | <b>646,361</b>                     | <b>572,829</b>                     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TECKELS ANIMAL SANCTUARIES

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

|                                                                | Notes | 2021<br>£       | £ | 2020<br>£       | £ |
|----------------------------------------------------------------|-------|-----------------|---|-----------------|---|
| <b>Fixed assets</b>                                            |       |                 |   |                 |   |
| Tangible assets                                                | 10    | 578,372         |   | 595,314         |   |
| Investments                                                    | 11    | 1               |   | 1               |   |
|                                                                |       | <u>578,373</u>  |   | <u>595,315</u>  |   |
| <b>Current assets</b>                                          |       |                 |   |                 |   |
| Debtors                                                        | 12    | 15,029          |   | 9,402           |   |
| Cash at bank and in hand                                       |       | 175,004         |   | 112,116         |   |
|                                                                |       | <u>190,033</u>  |   | <u>121,518</u>  |   |
| <b>Creditors: amounts falling due within one year</b>          | 14    | <u>(80,528)</u> |   | <u>(87,983)</u> |   |
| Net current assets                                             |       | 109,505         |   | 33,535          |   |
| <b>Total assets less current liabilities</b>                   |       | 687,878         |   | 628,850         |   |
| <b>Creditors: amounts falling due after more than one year</b> | 15    | (41,517)        |   | (56,021)        |   |
| <b>Net assets</b>                                              |       | <u>646,361</u>  |   | <u>572,829</u>  |   |
| <b>Income funds</b>                                            |       |                 |   |                 |   |
| Unrestricted funds                                             |       | 646,361         |   | 572,829         |   |
|                                                                |       | <u>646,361</u>  |   | <u>572,829</u>  |   |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 February 2022

Mr G Ridd  
Trustee

Company Registration No. 05226688

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

---

### **1 Accounting policies**

#### **Charity information**

Teckels Animal Sanctuaries is a private company limited by guarantee incorporated in England and Wales. The registered office is Bristol Road, Whitminster, Glos, GL2 7LU.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

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

#### **1.3 Charitable funds**

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Incoming resources**

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

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

Legacies are recognised in the accounts as they are received and the charity is entitled to the benefit of the legacy.

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

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

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the the Charity and compliance with constitutional and statutory requirements.

All resources expended are exclusive of VAT.

#### 1.6 Tangible fixed assets

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

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

|                                |                      |
|--------------------------------|----------------------|
| Land and buildings             | 2% straight line     |
| Fixtures, fittings & equipment | 25% straight line    |
| Motor vehicles                 | 25% reducing balance |

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

#### 1.7 Fixed asset investments

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

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

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

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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### 3 Donations and legacies

|                                   | Unrestricted<br>funds | Unrestricted<br>funds |
|-----------------------------------|-----------------------|-----------------------|
|                                   | 2021                  | 2020                  |
|                                   | £                     | £                     |
| Donations and gifts               | 285,612               | 112,517               |
| Gift aid and commissions received | 11,581                | 19,387                |
| Covid grant                       | 29,500                | 40,000                |
| Less: deferred income             | 16,459                | -                     |
|                                   | <hr/>                 | <hr/>                 |
|                                   | 343,152               | 171,904               |
|                                   | <hr/>                 | <hr/>                 |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 4 Incoming resources from charitable activities

|                                    | Adoptions     | Sponsorship | Membership    | Fundraising   | Shop Sales | Total<br>2021 | Total<br>2020  |
|------------------------------------|---------------|-------------|---------------|---------------|------------|---------------|----------------|
|                                    | 2021          | 2021        | 2021          | 2021          | 2021       |               |                |
|                                    | £             | £           | £             | £             | £          | £             | £              |
| Sales within charitable activities | 12,183        | -           | 11,921        | 24,627        | -          | 48,731        | 87,674         |
| Charitable rental income           | 18,000        | -           | -             | -             | -          | 18,000        | 19,800         |
|                                    | <u>30,183</u> | <u>-</u>    | <u>11,921</u> | <u>24,627</u> | <u>-</u>   | <u>66,731</u> | <u>107,474</u> |

# TECKELS ANIMAL SANCTUARIES

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

### 5 Other income

|              | Unrestricted funds | Unrestricted funds |
|--------------|--------------------|--------------------|
|              | 2021               | 2020               |
|              | £                  | £                  |
| Other income | 2,968              | 3,003              |

### 6 Charitable activities

|                                        | Adoption costs | Adoption costs |
|----------------------------------------|----------------|----------------|
|                                        | 2021           | 2020           |
|                                        | £              | £              |
| Staff Costs                            | 197,302        | 177,614        |
| Depreciation and impairment            | 19,877         | 22,209         |
| Vet Fees                               | 60,384         | 53,027         |
| Animal Feeds                           | 1,717          | 2,318          |
|                                        | 279,280        | 255,168        |
| Share of support costs (see note 7)    | 56,691         | 64,594         |
| Share of governance costs (see note 7) | 6,199          | 6,833          |
|                                        | 342,170        | 326,595        |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 7 Support costs

|                        | Support costs | Governance costs | 2021          | Support costs | Governance costs | 2020          |
|------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
|                        | £             | £                | £             | £             | £                | £             |
| Rates                  | 2,290         | -                | 2,290         | 3,417         | -                | 3,417         |
| Insurances             | 4,680         | -                | 4,680         | 1,828         | -                | 1,828         |
| Heat & light           | 11,417        | -                | 11,417        | 8,654         | -                | 8,654         |
| Repairs & maintenance  | 2,792         | -                | 2,792         | 12,089        | -                | 12,089        |
| Postage & stationery   | 2,219         | -                | 2,219         | 3,492         | -                | 3,492         |
| Telephone              | 633           | -                | 633           | 1,287         | -                | 1,287         |
| Motor running          | 4,867         | -                | 4,867         | 2,607         | -                | 2,607         |
| Equipment hire         | 5,733         | -                | 5,733         | 4,478         | -                | 4,478         |
| Travelling             | -             | -                | -             | 1,358         | -                | 1,358         |
| Sundry                 | 22,060        | -                | 22,060        | 25,384        | -                | 25,384        |
| Audit fees             | -             | 1,300            | 1,300         | -             | 1,300            | 1,300         |
| Accountancy            | -             | 1,903            | 1,903         | -             | -                | -             |
| Legal and professional | -             | -                | -             | -             | 3,590            | 3,590         |
| Bank loan interest     | -             | 1,045            | 1,045         | -             | 1,598            | 1,598         |
| Bank charges           | -             | 1,451            | 1,451         | -             | 345              | 345           |
| Consultancy fees       | -             | 500              | 500           | -             | -                | -             |
|                        | <u>56,691</u> | <u>6,199</u>     | <u>62,890</u> | <u>64,594</u> | <u>6,833</u>     | <u>71,427</u> |
| Analysed between       |               |                  |               |               |                  |               |
| Charitable activities  | <u>56,691</u> | <u>6,199</u>     | <u>62,890</u> | <u>64,594</u> | <u>6,833</u>     | <u>71,427</u> |

Governance costs includes payments to the independent examiners of £1,300 (2020- £1,300) for accountancy and examination fees.

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

| Employment costs   | 2021           | 2020           |
|--------------------|----------------|----------------|
|                    | £              | £              |
| Wages and salaries | <u>197,302</u> | <u>177,614</u> |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 10 Tangible fixed assets

|                                    | Land and<br>buildings | Fixtures, fittings &<br>equipment | Motor vehicles | Total   |
|------------------------------------|-----------------------|-----------------------------------|----------------|---------|
|                                    | £                     | £                                 | £              | £       |
| <b>Cost</b>                        |                       |                                   |                |         |
| At 1 October 2020                  | 736,815               | 55,135                            | 6,400          | 798,350 |
| Additions                          | -                     | 2,936                             | -              | 2,936   |
| At 30 September 2021               | 736,815               | 58,071                            | 6,400          | 801,286 |
| <b>Depreciation and impairment</b> |                       |                                   |                |         |
| At 1 October 2020                  | 151,239               | 46,519                            | 5,279          | 203,037 |
| Depreciation charged in the year   | 14,736                | 4,861                             | 280            | 19,877  |
| At 30 September 2021               | 165,975               | 51,380                            | 5,559          | 222,914 |
| <b>Carrying amount</b>             |                       |                                   |                |         |
| At 30 September 2021               | 570,840               | 6,691                             | 841            | 578,372 |
| At 30 September 2020               | 585,577               | 8,616                             | 1,121          | 595,314 |

Investment properties rented to another group entity have been accounted for using the cost model.

### 11 Fixed asset investments

|                                       | Other<br>investments |
|---------------------------------------|----------------------|
| <b>Cost or valuation</b>              |                      |
| At 1 October 2019 & 30 September 2020 | 1                    |
| <b>Carrying amount</b>                |                      |
| At 30 September 2021                  | 1                    |
| At 30 September 2020                  | 1                    |

# TECKELS ANIMAL SANCTUARIES

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

### 11 Fixed asset investments

(Continued)

|                             | Notes | 2021<br>£ | 2020<br>£ |
|-----------------------------|-------|-----------|-----------|
| Other investments comprise: |       |           |           |
| Investments in subsidiaries | 17    | 1         | 1         |

### 12 Debtors

|                                             | 2021<br>£     | 2020<br>£    |
|---------------------------------------------|---------------|--------------|
| <b>Amounts falling due within one year:</b> |               |              |
| Trade debtors                               | -             | 7,975        |
| Amount owed by parent undertaking           | 15,029        | -            |
| Prepayments and accrued income              | -             | 1,427        |
|                                             | <u>15,029</u> | <u>9,402</u> |

### 13 Loans and overdrafts

|                        | 2021<br>£     | 2020<br>£     |
|------------------------|---------------|---------------|
| Bank loans             | <u>41,517</u> | <u>56,021</u> |
| Payable after one year | <u>41,517</u> | <u>56,021</u> |

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

|                                         | 2021<br>£     | 2020<br>£     |
|-----------------------------------------|---------------|---------------|
| Other taxation and social security      | 20,523        | 1,289         |
| Trade creditors                         | 8,707         | 16,937        |
| Amounts owed to subsidiary undertakings | -             | 18,391        |
| Other creditors                         | 50,000        | 50,000        |
| Accruals and deferred income            | 1,298         | 1,366         |
|                                         | <u>80,528</u> | <u>87,983</u> |

### 15 Creditors: amounts falling due after more than one year

|            | Notes | 2021<br>£     | 2020<br>£     |
|------------|-------|---------------|---------------|
| Bank loans | 13    | <u>41,517</u> | <u>56,021</u> |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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### 16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

### 17 Subsidiaries

These financial statements are separate charity financial statements for Teckels Boarding Kennels Ltd.

Details of the charity's subsidiaries at 30 September 2021 are as follows:

| Name of undertaking          | Registered office | Nature of business      | Class of shares held | % Held Direct |
|------------------------------|-------------------|-------------------------|----------------------|---------------|
| Teckels Boarding Kennels Ltd | UK                | Animal Boarding Kennels | Ordinary shares      | 100           |

**TECKELS ANIMAL SANCTUARIES**

England & Wales - Charity number 1108726

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# Accounts

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Charity Registration No. 1108726

Company Registration No. 05226688 (England and Wales)

**TECKELS ANIMAL SANCTUARIES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**  
**PAGES FOR FILING WITH REGISTRAR**

# TECKELS ANIMAL SANCTUARIES

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                       |                             |
|-----------------------------|---------------------------------------------------------------------------------------|-----------------------------|
| <b>Trustees</b>             | Mr G Ridd<br>Mr C V Free<br>Mr P Barrett<br>Mrs J Bisley                              | (Appointed 24 October 2019) |
| <b>Treasurer</b>            | Mrs K Mathews                                                                         |                             |
| <b>Secretary</b>            | Mr C V Free                                                                           |                             |
| <b>Charity number</b>       | 1108726                                                                               |                             |
| <b>Company number</b>       | 05226688                                                                              |                             |
| <b>Principal address</b>    | Bristol Road<br>Whitminster<br>Glos<br>GL2 7LU                                        |                             |
| <b>Registered office</b>    | Bristol Road<br>Whitminster<br>Glos<br>GL2 7LU                                        |                             |
| <b>Independent examiner</b> | Griffiths Marshall<br>Beaumont House<br>172 Southgate Street<br>Gloucester<br>GL1 2EZ |                             |
| <b>Bankers</b>              | Lloyds<br>12 Rowcroft<br>Stroud<br>Gloucestershire                                    |                             |
| <b>Solicitors</b>           | Veale Wasbrough Vizards LLP<br>Narrow Quay House<br>Narrow Quay<br>Bristol<br>BS1 4QA |                             |
| <b>Insurance</b>            | R & Q Commercial Risk Services Ltd<br>1 Cornhill<br>London<br>EC3V 3ND                |                             |

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# TECKELS ANIMAL SANCTUARIES

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 4       |
| Independent examiner's report     | 5           |
| Statement of financial activities | 6           |
| Balance sheet                     | 7           |
| Notes to the financial statements | 8 - 17      |

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# TECKELS ANIMAL SANCTUARIES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 SEPTEMBER 2020

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The trustees present their report and financial statements for the year ended 30 September 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

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

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr G Ridd

Mr C V Free

Mr P Barrett

(Appointed 24 October 2019)

Mrs J Bisley

D Ellis

(Appointed 22 June 2020 and resigned 26 October 2020)

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the Charity. Trustees are appointed by members at the Annual General Meeting or co-opted by the board when considered appropriate. There is a maximum of nine trustees and three for a quorum.

Trustee meetings are held monthly to review all areas of the Charity and subsidiary company's activities. Management staff are invited to attend as required to provide further data on specific issues. The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas.

Trustee recruitment is done through the charity's website and newsletter, volunteer sourcing websites and by recommendation. Induction of new Trustees comprises of a meeting with the Chair to review the Charity's activities and objectives, they are then invited to attend the next Board meeting to give a short overview of their background to the rest of the Board. The Trustees then take a vote and, if the candidate is deemed suitable and with appropriate skills, they join the Board as a Co-opted Trustee. They are provided comprehensive information detailing the requirements and responsibilities of a Trustee together with a copy of the latest Financial Statements, a copy of the Charity's governing document and reference material to familiarise themselves with the work of the charity.

#### **Related Parties**

Teckels Animal Sanctuaries (TAS) has a wholly owned trading subsidiary, Teckels Boarding Kennels (TBK Ltd.), Company Registration Number 05024252. All profits from this company are covenanted to the Charity.

# TECKELS ANIMAL SANCTUARIES

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 30 SEPTEMBER 2020*

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### **Risk Management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Objectives and activities**

The charity's objective per the Memorandum is the protection and benefit of animals of all kinds, including their protection and preservation from cruelty, suffering, ill-usage, distress or sickness, or who are otherwise in need of care and attention.

The charity's aims are interpreted by the trustees to include the welfare and rehoming of animals given to our care, including veterinary bills and homing costs. The policies adopted in furtherance of these aims are to provide a safe shelter for the animals and ensure that the homes to which they are rehomed are suitable.

We strive to maximise the profitability of business opportunities at Teckels in order that the trading company may make larger contributions to the charity. Any bequests or large donations can be directed into savings accounts for site improvements and investment.

The trustees pay due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and regularly monitor the level of reserves. The reserves policy has a target of three months of operating costs to be kept in reserve. The minimum reserve level is six weeks of operating costs maintained in the bank. The trustees consider that reserves at this level will allow them to continue the charity's current activities whilst making modest improvements to the centre and its facilities.

All staffing, administration and accounting systems continue to be reviewed where felt appropriate. The trustees recognise their duty of care to the staff employed for this purpose and to the volunteers who provide invaluable and additional assistance. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

# TECKELS ANIMAL SANCTUARIES

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2020

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### Year in review

Our financial year October 2019 – September 2020 has been a very challenging one for the charity along with many other businesses around the world.

The period commenced with the Charity in a financially strong position following the previous years hard work. An exciting and innovative 5-year strategy had been signed off by the Trustees and we were looking to invest in the estate to improve facilities for our animals.

Other proposals included:

1. To diversify and significantly grow income streams
2. Refurbish existing kennels and cattery facilities
3. To work more closely with other sanctuaries in terms of funding opportunities and service
4. Upgrade the rescue cattery
5. Install all weather surfaces to the paddocks
6. Further engage with local business in joint projects
7. Develop and grow further partnerships within the local community.

Unfortunately, as we all know, the COVID-19 pandemic forced us to drastically review our plans.

Due to the enforced lock down, boarding income stopped. The Charity relies heavily on this income, and although seasonal, this had the potential to close the Charity as in previous years this income had formed 50% of our total annual income figure.

However, it is due to the hard work and commitment of all staff that the Charity was able to weather this storm by applying the following strategies:

1. Utilising the Government furlough scheme and securing COVID-19 grants
2. Interrogating and reducing all expenditure budget lines where possible including closing reception.
3. Developing new income streams through social media and working with partners to hold virtual events
4. Implementing strict COVID-19 measures and risk assessments.
5. Reorganising staff rotas to reduce potential infection opportunities.
6. Restricting site access and volunteer activity whilst holding fund raising events in a COVID-19 compliant manner.

Along with many others, Teckel's also witnessed an increase in animals requiring rehoming and had to balance this against the direction from the ADCH to stop rehoming. Further demands are expected as furlough ends and people return to work or experience financial pressures.

We continued to develop partnering contacts including FHT and Stroud Council to ensure that we maintained these provisions.

The Trustees greatly appreciate the consistent hard work and effort from the staff during this incredibly difficult period to ensure the viability and longevity of the Charity.

As a result of the implementation of the above total income at 30th September 2020 was £302,381 down £40,109 on the previous year.

### Volunteers

A large number of volunteers came forward to support the Charity, with the recruitment of a Volunteer Coordinator enabling us to manage and support our fantastic volunteer groups.

All volunteers receive an induction prior to joining us and we now run volunteer social media groups and training events.

There are a number of volunteer lead initiatives working through committee structures to support and develop the charity.

# TECKELS ANIMAL SANCTUARIES

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 30 SEPTEMBER 2020*

---

### **Future plans**

Proposed plans for 2020-2021:

1. To diversify and significantly grow income streams
2. Refurbish existing kennels and cattery facilities
3. To work more closely with other sanctuaries in terms of funding opportunities and service
4. Upgrade the rescue cattery
5. Install all weather surfaces to the paddocks
6. Further engage with local business in joint projects
7. Develop and grow further partnerships within the local community.

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

Mr G Ridd

Trustee

Dated: 13 May 2021

# TECKELS ANIMAL SANCTUARIES

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TECKELS ANIMAL SANCTUARIES

---

I report to the trustees on my examination of the financial statements of Teckels Animal Sanctuaries (the charity) for the year ended 30 September 2020.

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

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England & Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Griffiths Marshall

Beaumont House  
172 Southgate Street  
Gloucester  
GL1 2EZ

Dated: 13 May 2021

# TECKELS ANIMAL SANCTUARIES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2020

|                                                                         | Notes | Unrestricted funds<br>2020<br>£ | Unrestricted funds<br>2019<br>£ |
|-------------------------------------------------------------------------|-------|---------------------------------|---------------------------------|
| <b><u>Income and endowments from:</u></b>                               |       |                                 |                                 |
| Donations and legacies                                                  | 3     | 171,904                         | 232,728                         |
| Incoming resources from charitable activities                           | 4     | 107,474                         | 109,391                         |
| Other income                                                            | 5     | 3,003                           | 371                             |
| <b>Total income</b>                                                     |       | <u>282,381</u>                  | <u>342,490</u>                  |
| <b><u>Expenditure on:</u></b>                                           |       |                                 |                                 |
| Charitable activities                                                   | 6     | <u>326,595</u>                  | <u>272,435</u>                  |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | (44,214)                        | 70,055                          |
| Fund balances at 1 October 2019                                         |       | <u>617,043</u>                  | <u>546,988</u>                  |
| <b>Fund balances at 30 September 2020</b>                               |       | <u><u>572,829</u></u>           | <u><u>617,043</u></u>           |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TECKELS ANIMAL SANCTUARIES

## BALANCE SHEET

AS AT 30 SEPTEMBER 2020

|                                                                | Notes | 2020<br>£      | £                     | 2019<br>£      | £                     |
|----------------------------------------------------------------|-------|----------------|-----------------------|----------------|-----------------------|
| <b>Fixed assets</b>                                            |       |                |                       |                |                       |
| Tangible assets                                                | 10    |                | 595,314               |                | 615,839               |
| Investments                                                    | 11    |                | 1                     |                | 1                     |
|                                                                |       |                | <u>595,315</u>        |                | <u>615,840</u>        |
| <b>Current assets</b>                                          |       |                |                       |                |                       |
| Debtors                                                        | 12    | 9,402          |                       | 2,740          |                       |
| Cash at bank and in hand                                       |       | 112,116        |                       | 109,997        |                       |
|                                                                |       | <u>121,518</u> |                       | <u>112,737</u> |                       |
| <b>Creditors: amounts falling due within one year</b>          | 14    | (87,983)       |                       | (44,939)       |                       |
| Net current assets                                             |       |                | <u>33,535</u>         |                | <u>67,798</u>         |
| <b>Total assets less current liabilities</b>                   |       |                | <u>628,850</u>        |                | <u>683,638</u>        |
| <b>Creditors: amounts falling due after more than one year</b> | 15    |                | (56,021)              |                | (66,595)              |
| <b>Net assets</b>                                              |       |                | <u><u>572,829</u></u> |                | <u><u>617,043</u></u> |
| <b>Income funds</b>                                            |       |                |                       |                |                       |
| Unrestricted funds                                             |       |                | <u>572,829</u>        |                | <u>617,043</u>        |
|                                                                |       |                | <u><u>572,829</u></u> |                | <u><u>617,043</u></u> |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13 May 2021

Mr G Ridd  
Trustee

Company Registration No. 05226688

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

---

### 1 Accounting policies

#### Charity information

Teckels Animal Sanctuaries is a private company limited by guarantee incorporated in England and Wales. The registered office is Bristol Road, Whitminster, Glos, GL2 7LU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

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

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

Legacies are recognised in the accounts as they are received and the charity is entitled to the benefit of the legacy.

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

### **1 Accounting policies**

**(Continued)**

#### **1.5 Resources expended**

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

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the the Charity and compliance with constitutional and statutory requirements.

All resources expended are exclusive of VAT.

#### **1.6 Tangible fixed assets**

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

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

|                                |                      |
|--------------------------------|----------------------|
| Land and buildings             | 2% straight line     |
| Fixtures, fittings & equipment | 25% straight line    |
| Motor vehicles                 | 25% reducing balance |

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

#### **1.7 Fixed asset investments**

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

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### **1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.9 Cash and cash equivalents**

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

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

---

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

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### 3 Donations and legacies

|                                   | Unrestricted<br>funds | Unrestricted<br>funds |
|-----------------------------------|-----------------------|-----------------------|
|                                   | 2020<br>£             | 2019<br>£             |
| Donations and gifts               | 112,517               | 228,001               |
| Gift aid and commissions received | 19,387                | 4,727                 |
| Covid grant                       | 40,000                | -                     |
|                                   | <hr/>                 | <hr/>                 |
|                                   | 171,904               | 232,728               |
|                                   | <hr/>                 | <hr/>                 |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

### 4 Incoming resources from charitable activities

|                                    | Adoptions     | Sponsorship  | Membership    | Fundraising   | Shop Sales   | Total<br>2020  | Total<br>2019  |
|------------------------------------|---------------|--------------|---------------|---------------|--------------|----------------|----------------|
|                                    | 2020          | 2020         | 2020          | 2020          | 2020         |                |                |
|                                    | £             | £            | £             | £             | £            | £              | £              |
| Sales within charitable activities | 28,548        | 1,059        | 12,728        | 42,571        | 2,768        | 87,674         | 89,748         |
| Charitable rental income           | 19,800        | -            | -             | -             | -            | 19,800         | 19,643         |
|                                    | <u>48,348</u> | <u>1,059</u> | <u>12,728</u> | <u>42,571</u> | <u>2,768</u> | <u>107,474</u> | <u>109,391</u> |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 5 Other income

|              | Unrestricted<br>funds | Unrestricted<br>funds |
|--------------|-----------------------|-----------------------|
|              | 2020<br>£             | 2019<br>£             |
| Other income | 3,003                 | 371                   |

### 6 Charitable activities

|                                        | Adoption<br>costs<br>2020<br>£ | Adoption<br>costs<br>2019<br>£ |
|----------------------------------------|--------------------------------|--------------------------------|
| Staff Costs                            | 177,614                        | 117,000                        |
| Depreciation and impairment            | 22,209                         | 22,572                         |
| Vet Fees                               | 53,027                         | 37,421                         |
| Bedding                                | -                              | 20                             |
| Pet ID                                 | -                              | 558                            |
| Animal Feeds                           | 2,318                          | 700                            |
|                                        | 255,168                        | 178,271                        |
| Share of support costs (see note 7)    | 64,594                         | 84,710                         |
| Share of governance costs (see note 7) | 6,833                          | 9,454                          |
|                                        | 326,595                        | 272,435                        |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 7 Support costs

|                         | Support costs | Governance costs | 2020          | Support costs | Governance costs | 2019          |
|-------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
|                         | £             | £                | £             | £             | £                | £             |
| Operating lease charges | -             | -                | -             | 2,755         | -                | 2,755         |
| Rates                   | 3,417         | -                | 3,417         | 1,521         | -                | 1,521         |
| Insurances              | 1,828         | -                | 1,828         | 1,336         | -                | 1,336         |
| Heat & light            | 8,654         | -                | 8,654         | 3,422         | -                | 3,422         |
| Repairs & maintenance   | 12,089        | -                | 12,089        | 9,413         | -                | 9,413         |
| Postage & stationery    | 3,492         | -                | 3,492         | 2,760         | -                | 2,760         |
| Telephone               | 1,287         | -                | 1,287         | 1,364         | -                | 1,364         |
| Motor running           | 2,607         | -                | 2,607         | 4,042         | -                | 4,042         |
| Equipment hire          | 4,478         | -                | 4,478         | 5,257         | -                | 5,257         |
| Travelling              | 1,358         | -                | 1,358         | 168           | -                | 168           |
| Sundry                  | 25,384        | -                | 25,384        | 52,672        | -                | 52,672        |
| Accountancy             | -             | 1,300            | 1,300         | -             | 1,840            | 1,840         |
| Legal and professional  | -             | 3,590            | 3,590         | -             | 3,034            | 3,034         |
| Bank loan interest      | -             | 1,598            | 1,598         | -             | 1,819            | 1,819         |
| Bank charges            | -             | 345              | 345           | -             | 750              | 750           |
| Consultancy fees        | -             | -                | -             | -             | 2,011            | 2,011         |
|                         | <u>64,594</u> | <u>6,833</u>     | <u>71,427</u> | <u>84,710</u> | <u>9,454</u>     | <u>94,164</u> |
| Analysed between        |               |                  |               |               |                  |               |
| Charitable activities   | <u>64,594</u> | <u>6,833</u>     | <u>71,427</u> | <u>84,710</u> | <u>9,454</u>     | <u>94,164</u> |

Governance costs includes payments to the independent examiners of £1,300 (2019- £1,300) for accountancy and examination fees.

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

| Employment costs   | 2020           | 2019           |
|--------------------|----------------|----------------|
|                    | £              | £              |
| Wages and salaries | <u>177,614</u> | <u>117,000</u> |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 10 Tangible fixed assets

|                                    | Land and<br>buildings | Fixtures, fittings &<br>equipment | Motor vehicles | Total          |
|------------------------------------|-----------------------|-----------------------------------|----------------|----------------|
|                                    | £                     | £                                 | £              | £              |
| <b>Cost</b>                        |                       |                                   |                |                |
| At 1 October 2019                  | 736,815               | 53,451                            | 6,400          | 796,666        |
| Additions                          | -                     | 1,684                             | -              | 1,684          |
|                                    | <u>736,815</u>        | <u>55,135</u>                     | <u>6,400</u>   | <u>798,350</u> |
| At 30 September 2020               | 736,815               | 55,135                            | 6,400          | 798,350        |
| <b>Depreciation and impairment</b> |                       |                                   |                |                |
| At 1 October 2019                  | 136,502               | 39,420                            | 4,905          | 180,827        |
| Depreciation charged in the year   | 14,736                | 7,099                             | 374            | 22,209         |
|                                    | <u>151,238</u>        | <u>46,519</u>                     | <u>5,279</u>   | <u>203,036</u> |
| At 30 September 2020               | 151,238               | 46,519                            | 5,279          | 203,036        |
| <b>Carrying amount</b>             |                       |                                   |                |                |
| At 30 September 2020               | <u>585,577</u>        | <u>8,616</u>                      | <u>1,121</u>   | <u>595,314</u> |
| At 30 September 2019               | <u>600,313</u>        | <u>14,031</u>                     | <u>1,495</u>   | <u>615,839</u> |

Investment properties rented to another group entity have been accounted for using the cost model.

### 11 Fixed asset investments

|                                       | Other<br>investments |
|---------------------------------------|----------------------|
| <b>Cost or valuation</b>              |                      |
| At 1 October 2018 & 30 September 2019 | <u>1</u>             |
| <b>Carrying amount</b>                |                      |
| At 30 September 2020                  | <u>1</u>             |
| At 30 September 2019                  | <u>1</u>             |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

|           |                                                                |              |               |                    |
|-----------|----------------------------------------------------------------|--------------|---------------|--------------------|
| <b>11</b> | <b>Fixed asset investments</b>                                 |              |               | <b>(Continued)</b> |
|           |                                                                |              | <b>2020</b>   | <b>2019</b>        |
|           |                                                                |              | <b>£</b>      | <b>£</b>           |
|           | Other investments comprise:                                    | <b>Notes</b> |               |                    |
|           | Investments in subsidiaries                                    | <b>17</b>    | <u>1</u>      | <u>1</u>           |
| <b>12</b> | <b>Debtors</b>                                                 |              | <b>2020</b>   | <b>2019</b>        |
|           |                                                                |              | <b>£</b>      | <b>£</b>           |
|           | <b>Amounts falling due within one year:</b>                    |              |               |                    |
|           | Trade debtors                                                  |              | 7,975         | 1,247              |
|           | Prepayments and accrued income                                 |              | 1,427         | 1,493              |
|           |                                                                |              | <u>9,402</u>  | <u>2,740</u>       |
| <b>13</b> | <b>Loans and overdrafts</b>                                    |              | <b>2020</b>   | <b>2019</b>        |
|           |                                                                |              | <b>£</b>      | <b>£</b>           |
|           | Bank loans                                                     |              | <u>56,021</u> | <u>66,595</u>      |
|           | Payable after one year                                         |              | <u>56,021</u> | <u>66,595</u>      |
| <b>14</b> | <b>Creditors: amounts falling due within one year</b>          |              | <b>2020</b>   | <b>2019</b>        |
|           |                                                                |              | <b>£</b>      | <b>£</b>           |
|           | Other taxation and social security                             |              | 1,289         | (7,276)            |
|           | Trade creditors                                                |              | 16,937        | 3,677              |
|           | Amounts owed to subsidiary undertakings                        |              | 18,391        | (2,828)            |
|           | Other creditors                                                |              | 50,000        | 50,000             |
|           | Accruals and deferred income                                   |              | 1,366         | 1,366              |
|           |                                                                |              | <u>87,983</u> | <u>44,939</u>      |
| <b>15</b> | <b>Creditors: amounts falling due after more than one year</b> |              | <b>2020</b>   | <b>2019</b>        |
|           |                                                                | <b>Notes</b> | <b>£</b>      | <b>£</b>           |
|           | Bank loans                                                     | <b>13</b>    | <u>56,021</u> | <u>66,595</u>      |

# TECKELS ANIMAL SANCTUARIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

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### 16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

### 17 Subsidiaries

These financial statements are separate charity financial statements for Teckels Boarding Kennels Ltd.

Details of the charity's subsidiaries at 30 September 2020 are as follows:

| Name of undertaking          | Registered office | Nature of business      | Class of shares held | % Held Direct |
|------------------------------|-------------------|-------------------------|----------------------|---------------|
| Teckels Boarding Kennels Ltd | UK                | Animal Boarding Kennels | Ordinary shares      | 100           |