

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**

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**For The Year Ended 30 September 2022**

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**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.

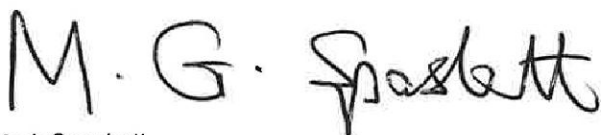
**Independent examiner's statement**

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 fund	Restricted fund	30.9.22 Total funds	30.9.21 Total funds 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 fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds as restated £
<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	-
				<u>655,033</u>	<u>739,462</u>
<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 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 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 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 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 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>
Support costs, included in the above, are as follows:		30.9.22	30.9.21 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 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 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 fund	Restricted fund	Total funds 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 fund	Restricted fund	Total funds as restated £
	£	£	£
<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 Property £	Fixtures & Fittings £	Motor Vehicles £	Totals £
<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 group undertakings £
<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

	% 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 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 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 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 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 1.10.21 £	Prior year adjustment £	Net movement in funds £	At 30.9.22 £
<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 resources £	Resources expended £	Movement in funds £
<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 1.10.20 £	Prior year adjustment £	Net movement in funds £	At 30.9.21 £
<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 resources £	Resources expended £	Movement in funds £
<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 1.10.20 £	Prior year adjustment £	Net movement in funds £	At 30.9.22 £
<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 resources £	Resources expended £	Movement in funds £
<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.