

INTERNATIONAL TORTOISE ASSOCIATION

England & Wales · Charity number 1116347

Details

Status Registered

Legal form Other

Registered 2006-10-10

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

Contact

Address 71 South Road
Sully
Penarth
CF64 5SL

Phone 02920531282

Email itortoise71@gmail.com

Website tortoisesanctuary.co.uk

Activities

Objects: TO PREVENT CRUELTY AND CARE FOR SICK AND INJURED CHELONIA. TO EDUCATE AND INFORM THE PUBLIC ON LEGALITIES OF TORTOISE CARE AND OWNERSHIP.

Activities: The charity's objectives are to care for sick and injured chelonia, to prevent cruelty and to inform and educate the public with regard to the legalities of tortoise care and ownership.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- Bridgend
- Cardiff
- City Of Swansea
- Merthyr Tydfil

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£93,575	£90,765	-	-
2024-03-31	£82,562	£68,929	-	-
2023-03-31	£73,590	£64,082	-	-
2022-03-31	£125,079	£64,180	-	-
2020-12-31	£54,012	£54,437	-	-

Trustees

Name	Role	Appointed
ANN OVENSTONE MBE		
CELIA CLAYPOLE		
MARK LYNDON OVENSTONE		

INTERNATIONAL TORTOISE ASSOCIATION

England & Wales - Charity number 1116347

Accounts



International Tortoise Association

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2025

Charity registration - 1116347

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Legal and administrative information

Charity name

International Tortoise Association

Charity registration no.

1116347

Registered office and contact details

71 South Road
Sully
Vale of Glamorgan
CF64 5SL

Trustees

Mrs Ann Ovenstone MBE	(Chair)
Miss Celia Claypole	(Secretary)
Mr Mark Ovenstone	

Independent examiner

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of the International Tortoise Association for the year ended 31 March 2025.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of 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) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The trust's objects are to care for sick and injured chelonia, to prevent cruelty and to inform and educate the public with regard to the legalities of tortoise care and ownership.

The trustees have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the trust should undertake as outlined in section 4 of the Charities Act 2011.

Achievements and performance

It has been a good year, although challenging due to the number of repairs required and number of extra tortoise coming in and going out to new homes.

We have exceeded the amount of tortoise coming in to use our facilities each year, but this year due to new owners hibernating their tortoise with us, the hibernaculum units used to house them are now no longer big enough. As a result we now have a third unit to take the extra tortoise in which has kindly been donated by Ann Ovenstone however it will need a new roof in the near future.

Rehoming has gone really well, as said above the new owners are bringing their tortoise in to us for hibernation, and also use our holiday sitting service. This has given us the boost needed to help with future work and projects we have planned.

Overall, we have done very well this year, we are growing and whilst we have been able to have repairs done and replaced where needed, this has made a great visible difference to the sanctuary and kept us feeling positive.

The Sulcata house is now too small because these are the largest mainland tortoise in the world and can reach 18 – 22 stone when fully grown. Ours are at present between 3 and 7 ½ stone, still a long way to go but they are growing fast. The plan is to extend their current housing temporarily until a new larger, stronger house can be built. This will be a significant project which hopefully next year we will be in a good position to tackle it.

This year there has also been more demand from Veterinary colleges and schools regarding placements. They need hands on experience, reptile handling and general husbandry. We are the only Tortoise sanctuary and are more than happy to educate and help out where we can. We have volunteers who come along to help throughout the year and gain a mass of knowledge which they will also pass on. We are very grateful for all the help received.

Plans for the future

As noted above the focus moving forward is on improving the facilities we have available, including significant work on the Sulcata house.

Structure, governance & management

The International Tortoise Association is a trust and was established by a charitable trust deed on 10 October 2006.

Organisational Structure

The trustees meet normally four times a year to oversee the charity's work, who also oversee day-to-day operations.

Selection and appointment of Trustees

New trustees are appointed by the agreement of the existing trustees.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current year the Charity achieved a surplus of £2,810 (2024: surplus of £13,633). This resulted in total reserves increasing in the year to £84,041 (2024: £81,231).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £84,041 were unrestricted as to use (2024: £81,231).

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure (£17,500 to £35,000). The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. Whilst this level of reserves at £84,401 is exceeded year end, they are not deemed excessive, especially considering the work required over the next year.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- make judgements and 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 Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 7 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 30 January 2026 and signed on its behalf by:



CELIA CLAYPOLE

SECRETARY

Independent examiner's report

I report to the Trustees on my examination of the accounts of the International Tortoise Association (Charity number 1116347) for the year ended 31 March 2025 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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

A handwritten signature in black ink, appearing to read 'APNash', with a long horizontal flourish extending to the right.

ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 30 JANUARY 2026

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2025

		Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31-Mar-25	Year ended 31-Mar-25	Year ended 31-Mar-25	Year ended 31-Mar-24
	Notes	£	£	£	£
Income from					
Donations and legacies	3	21,291	-	21,291	21,421
Charitable activities	4	72,284	-	72,284	61,141
		93,575	-	93,575	82,562
Expenditure on					
Charitable activities	5	90,765	-	90,765	68,929
		90,765	-	90,765	68,929
Net income/(expenditure)					
		2,810	-	2,810	13,633
Reconciliation of funds					
Balance brought forward	7 & 8	81,231	-	81,231	67,598
Balance carried forward	7 & 8	84,041	-	84,041	81,231

The notes on pages 12 to 18 form part of the financial statements.

Balance sheet

As at 31 March 2025

	Notes	£	Total funds 31-Mar-25 £	Total funds 31-Mar-24 £
Current assets				
Cash at bank and in hand		85,001	82,161	
Total current assets			85,001	82,161
Liabilities				
Amounts falling due within one year	6		(960)	(930)
Net current assets			84,041	81,231
Net assets			84,041	81,231
Funds of the charity				
Unrestricted fund	7 & 8		84,041	81,231
			84,041	81,231

The notes on pages 12 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 30 January 2026 and signed on their behalf by:


CELIA CLAYPOLE**SECRETARY**

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2025 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

The International Tortoise Association is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is 71 South Road, Sully, Vale of Glamorgan, CF64 5SL.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing challenging economic environment has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 7 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

1. Accounting policies (continued from previous page)

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised - there are no assets over this limit held currently.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

		Unrestricted funds Year ended 31-Mar-24 £	Restricted funds Year ended 31-Mar-24 £	Total funds Year ended 31-Mar-24 £
	Notes			
Income from				
Donations and legacies	3	21,421	-	21,421
Charitable activities	4	61,141	-	61,141
		<hr/> 82,562	<hr/> -	<hr/> 82,562
Expenditure on				
Charitable activities	5	68,929	-	68,929
		<hr/> 68,929	<hr/> -	<hr/> 68,929
Net income/(expenditure)				
		<hr/> 13,633	<hr/> -	<hr/> 13,633
Reconciliation of funds				
Balance brought forward	7 & 8	<hr/> 67,598	<hr/> -	<hr/> 67,598
Balance carried forward	7 & 8	<hr/> 81,231	<hr/> -	<hr/> 81,231

3. Income from donations and legacies

	Unrestricted funds Year ended 31-Mar-25 £	Restricted funds Year ended 31-Mar-25 £	Total funds Year ended 31-Mar-25 £
Donations	6,809	-	6,809
Membership	14,482	-	14,482
	21,291	-	21,291
	Unrestricted funds Year ended 31-Mar-24 £	Restricted funds Year ended 31-Mar-24 £	Total funds Year ended 31-Mar-24 £
Donations	4,823	-	4,823
Membership	16,598	-	16,598
	21,421	-	21,421

4. Income from charitable activities

	Unrestricted funds Year ended 31-Mar-25 £	Restricted funds Year ended 31-Mar-25 £	Total funds Year ended 31-Mar-25 £
Hibernation fees	56,818	-	56,818
Other tortoise income	15,466	-	15,466
	72,284	-	72,284
	Unrestricted funds Year ended 31-Mar-24 £	Restricted funds Year ended 31-Mar-24 £	Total funds Year ended 31-Mar-24 £
Hibernation fees	40,810	-	40,810
Other tortoise income	20,331	-	20,331
	61,141	-	61,141

5. Total expenditure

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-25	Year ended 31-Mar-25	Year ended 31-Mar-25
	£	£	£
Tortoise care	28,412	-	28,412
Maintenance	41,383	-	41,383
Utilities	18,103	-	18,103
Administration	1,907	-	1,907
Governance	960	-	960
	90,765	-	90,765

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	£	£	£
Tortoise care	19,196	-	19,196
Maintenance	31,857	-	31,857
Utilities	13,020	-	13,020
Administration	3,926	-	3,926
Governance	930	-	930
	68,929	-	68,929

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

Governance costs includes:

	Total funds	Total funds
	Year ended 31-Mar-25	Year ended 31-Mar-24
	£	£
Independent examination	960	930
	960	930

6. Creditors: amounts falling due within one year

	Total funds 31-Mar-25 £	Total funds 31-Mar-24 £
Accruals	960	930
	960	930

7. Analysis of charity funds

	Balance brought forward Year ended 31-Mar-25 £	Income for the period Year ended 31-Mar-25 £	Expenditure for the period Year ended 31-Mar-25 £	Transfers between funds Year ended 31-Mar-25 £	Balance carried forward Year ended 31-Mar-25 £
Unrestricted funds	81,231	93,575	(90,765)	-	84,041
	81,231	93,575	(90,765)	-	84,041
	Balance brought forward Year ended 31-Mar-24 £	Income for the period Year ended 31-Mar-24 £	Expenditure for the period Year ended 31-Mar-24 £	Transfers between funds Year ended 31-Mar-24 £	Balance carried forward Year ended 31-Mar-24 £
Unrestricted funds	67,598	82,562	(68,929)	-	81,231
	67,598	82,562	(68,929)	-	81,231

8. Analysis of net assets

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-25	Year ended 31-Mar-25	Year ended 31-Mar-25
	£	£	£
Current assets	85,001	-	85,001
Current liabilities	(960)	-	(960)
	84,041	-	84,041

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	£	£	£
Current assets	82,161	-	82,161
Current liabilities	(930)	-	(930)
	81,231	-	81,231

9. Trustee remuneration

During the year, no trustee received any remuneration (2024: £Nil). No members of the Board of Trustees received reimbursement of expenses for their role as a trustee (2024: £Nil).

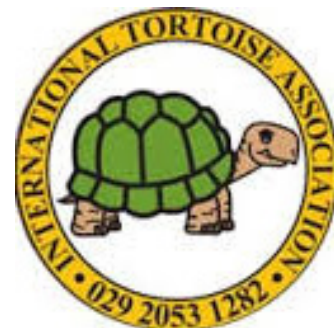
10. Related party transactions

There were no related party transactions in the current period (2024: £Nil).

INTERNATIONAL TORTOISE ASSOCIATION

England & Wales - Charity number 1116347

Accounts



International Tortoise Association

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2024

Charity registration - 1116347

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Legal and administrative information

Charity name

International Tortoise Association

Charity registration no.

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Registered office and contact details

71 South Road
Sully
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CF64 5SL

Trustees

Mrs Ann Ovenstone MBE	(Chair)
Miss Celia Claypole	(Secretary)
Mr Mark Ovenston	

Independent examiner

Enaid Accountancy Ltd
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CF62 5QU

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of the International Tortoise Association for the year ended 31 March 2024.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of 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) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The trust's objects are to care for sick and injured chelonia, to prevent cruelty and to inform and educate the public with regard to the legalities of tortoise care and ownership.

The trustees have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the trust should undertake as outlined in section 4 of the Charities Act 2011.

Achievements and performance

It has been a good year, although challenging due to the number of repairs required and number of extra tortoise coming in and going out to new homes.

The fencing has been up for 25 years, and all trustees agree it needs replacing. It will be a costly exercise, but we hope if this is done now, next year we can concentrate on other projects that have been put back due to time and funding.

More tortoise have been coming in due to the financial challenges within the wider economy. People cannot afford to keep their tortoise and need to hand them in. We already have a re-homing plan in place which is going well.

Tortoise can be re-homed at no cost to the new owners, but does come with a commitment that if they are unable to keep them, then they bring them back to the sanctuary. In addition, they are encouraged to come back to the sanctuary for annual check-ups to ensure monitoring is in place.

The re-homing has generated new members and more will want holiday sitting, so more pens will be needed.

The re-homings will free up some spaces to accommodate tortoise coming in so we do not overload the sanctuary.

We are in the process of making use of the free areas and turning them into holiday sit pens, this will be a great help with our finances.

Plans for the future

As noted above the focus moving forward is on re-homing the growing number of tortoise that are left either with us, or passed to us by vets or the RSPCA.

Structure, governance & management

The International Tortoise Association is a trust and was established by a charitable trust deed on 10 October 2006.

Organisational Structure

The trustees meet normally four times a year to oversee the charity's work, who also oversee day-to-day operations.

Selection and appointment of Trustees

New trustees are appointed by the agreement of the existing trustees.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current year the Charity achieved a surplus of £13,633 (2023: surplus of £9,508). This resulted in total reserves increasing in the year to £81,231 (2023: £67,598).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £81,231 were unrestricted as to use (2023: £67,598).

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure (£17,500 to £35,000). The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. Whilst this level of reserves at £81,231 is exceeded year end, they are not deemed excessive, especially considering the work required on the fencing and also construction of new pens over the next year.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- make judgements and 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 Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 7 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 27 January 2025 and signed on its behalf by:



Celia claypole (Jan 27, 2025 10:16 GMT)

CELIA CLAYPOLE

SECRETARY

Independent examiner's report

I report to the Trustees on my examination of the accounts of the International Tortoise Association (Charity number 1116347) for the year ended 31 March 2024 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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

A handwritten signature in black ink, appearing to read 'AP Nash', with a long horizontal flourish extending to the right.

ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 27 JANUARY 2025

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2024

		Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-23
	Notes	£	£	£	£
Income from					
Donations and legacies	3	21,421	-	21,421	22,726
Charitable activities	4	61,141	-	61,141	50,864
		82,562	-	82,562	73,590
Expenditure on					
Charitable activities	5	68,929	-	68,929	64,082
		68,929	-	68,929	64,082
Net income/(expenditure)					
		13,633	-	13,633	9,508
Reconciliation of funds					
Balance brought forward	7 & 8	67,598	-	67,598	58,090
Balance carried forward	7 & 8	81,231	-	81,231	67,598

The notes on pages 12 to 18 form part of the financial statements.

Balance sheet

As at 31 March 2024

	Notes	£	Total funds 31-Mar-24 £	Total funds 31-Mar-23 £
Current assets				
Cash at bank and in hand		82,161	68,513	
Total current assets			82,161	68,513
Liabilities				
Amounts falling due within one year	6		(930)	(915)
Net current assets			81,231	67,598
Net assets			81,231	67,598
Funds of the charity				
Unrestricted fund	7 & 8		81,231	67,598
			81,231	67,598

The notes on pages 12 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 27 January 2025 and signed on their behalf by:



Celia claypole (Jan 27, 2025 10:16 GMT)

CELIA CLAYPOLE**SECRETARY**

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2024 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

The International Tortoise Association is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is 71 South Road, Sully, Vale of Glamorgan, CF64 5SL.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing challenging economic environment has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 7 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

1. Accounting policies (continued from previous page)

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised - there are no assets over this limit held currently.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

		Unrestricted funds Year ended 31-Mar-23 £	Restricted funds Year ended 31-Mar-23 £	Total funds Year ended 31-Mar-23 £
	Notes			
Income from				
Donations and legacies	3	22,726	-	22,726
Charitable activities	4	50,864	-	50,864
		<hr/> 73,590	<hr/> -	<hr/> 73,590
Expenditure on				
Charitable activities	5	64,082	-	64,082
		<hr/> 64,082	<hr/> -	<hr/> 64,082
Net income/(expenditure)				
		<hr/> 9,508	<hr/> -	<hr/> 9,508
Reconciliation of funds				
Balance brought forward	7 & 8	58,090	-	58,090
Balance carried forward	7 & 8	<hr/> 67,598	<hr/> -	<hr/> 67,598

3. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	£	£	£
Donations	4,823	-	4,823
Membership	16,598	-	16,598
	21,421	-	21,421
	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-23	Year ended 31-Mar-23	Year ended 31-Mar-23
	£	£	£
Donations	10,192	-	10,192
Membership	12,534	-	12,534
	22,726	-	22,726

4. Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	£	£	£
Hibernation fees	40,810	-	40,810
Other tortoise income	20,331	-	20,331
	61,141	-	61,141
	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-23	Year ended 31-Mar-23	Year ended 31-Mar-23
	£	£	£
Hibernation fees	30,512	-	30,512
Other tortoise income	20,352	-	20,352
	50,864	-	50,864

5. Total expenditure

	Unrestricted funds Year ended 31-Mar-24 £	Restricted funds Year ended 31-Mar-24 £	Total funds Year ended 31-Mar-24 £
Tortoise care	19,196	-	19,196
Maintenance	31,857	-	31,857
Utilities	13,020	-	13,020
Administration	3,926	-	3,926
Governance	930	-	930
	68,929	-	68,929

	Unrestricted funds Year ended 31-Mar-23 £	Restricted funds Year ended 31-Mar-23 £	Total funds Year ended 31-Mar-23 £
Tortoise care	25,707	-	25,707
Maintenance	27,671	-	27,671
Utilities	6,684	-	6,684
Other direct costs	145	-	145
Administration	2,273	-	2,273
Governance	1,602	-	1,602
	64,082	-	64,082

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

Governance costs includes:

	Total funds Year ended 31-Mar-24 £	Total funds Year ended 31-Mar-23 £
Independent examination	930	915
Insurance	-	687
	930	1,602

6. Creditors: amounts falling due within one year

	Total funds 31-Mar-24 £	Total funds 31-Mar-23 £
Accruals	930	915
	930	915

7. Analysis of charity funds

	Balance brought forward Year ended 31-Mar-24 £	Income for the period Year ended 31-Mar-24 £	Expenditure for the period Year ended 31-Mar-24 £	Transfers between funds Year ended 31-Mar-24 £	Balance carried forward Year ended 31-Mar-24 £
Unrestricted funds	67,598	82,562	(68,929)	-	81,231
	67,598	82,562	(68,929)	-	81,231
	Balance brought forward Year ended 31-Mar-23 £	Income for the period Year ended 31-Mar-23 £	Expenditure for the period Year ended 31-Mar-23 £	Transfers between funds Year ended 31-Mar-23 £	Balance carried forward Year ended 31-Mar-23 £
Unrestricted funds	58,090	73,590	(64,082)	-	67,598
	58,090	73,590	(64,082)	-	67,598

8. Analysis of net assets

	Unrestricted funds Year ended 31-Mar-24 £	Restricted funds Year ended 31-Mar-24 £	Total funds Year ended 31-Mar-24 £
Current assets	82,161	-	82,161
Current liabilities	(930)	-	(930)
	81,231	-	81,231
	Unrestricted funds Year ended 31-Mar-23 £	Restricted funds Year ended 31-Mar-23 £	Total funds Year ended 31-Mar-23 £
Current assets	68,513	-	68,513
Current liabilities	(915)	-	(915)
	67,598	-	67,598

9. Trustee remuneration

During the year, no trustee received any remuneration (2023: £Nil). No members of the Board of Trustees received reimbursement of expenses for their role as a trustee (2023: £Nil).

10. Related party transactions

There were no related party transactions in the current period (2023: £Nil).

INTERNATIONAL TORTOISE ASSOCIATION

England & Wales - Charity number 1116347

Accounts



International Tortoise Association

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2023

Charity registration - 1116347

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Legal and administrative information

Charity name

International Tortoise Association

Charity registration no.

1116347

Registered office and contact details

71 South Road
Sully
Vale of Glamorgan
CF64 5SL

Trustees

Mrs Ann Ovenstone MBE	(Chair)
Miss Celia Claypole	(Secretary)
Mr Mark Ovenston	

Independent examiner

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of the International Tortoise Association for the year ended 31 March 2023.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of 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) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The trust's objects are to care for sick and injured chelonia, to prevent cruelty and to inform and educate the public with regard to the legalities of tortoise care and ownership.

The trustees have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the trust should undertake as outlined in section 4 of the Charities Act 2011.

Achievements and performance

This year, due to the current price increases of power, we have received a massive increase in the number of tortoise to be re-homed from the public who cannot afford the required heated accommodation for their wellbeing. Sadly they have also been left at vets and the RSPCA who have delivered them to us. Due to the crisis our sales of tortoise have declined dramatically.

We have re-homed some tortoise this year and have a plan in place for 2024 to re-home the tortoise that are legally eligible without paperwork, and lower the price of those that need legal documentation - those without a licence cannot be sold but can be re-homed, those with a licence can be sold legally.

We have a majority of those without an article 10 which is commonly known as a licence.

This will help us lessen the amount of tortoise whilst reducing the feeding and heating costs. We should regain our potential losses during the year through membership fees, holiday sitting and hibernation services.

Our hibernaculums have been replenished with new boxes to accommodate the extra tortoise. This is great for us as we rely heavily on the money we receive from hibernation to boost the sanctuary income.

With our rehoming plan for 2024, this will hopefully grow even more.

We are happy that we can now afford to get our repairs done and are looking forward to getting everything in order.

Plans for the future

As noted above the focus moving forward is on re-homing the growing number of tortoise that are left either with us, or passed to us by vets or the RSPCA.

Structure, governance & management

The International Tortoise Association is a trust and was established by a charitable trust deed on 10 October 2006.

Organisational Structure

The trustees meet normally four times a year to oversee the charity's work, who also oversee day-to-day operations.

Selection and appointment of Trustees

New trustees are appointed by the agreement of the existing trustees.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current year the Charity achieved a surplus of £9,508 (15 month period ended 31 March 2022 surplus of £60,899). This resulted in total reserves increasing in the year to £67,598 (31 March 2022: £58,090).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £67,598 were unrestricted as to use (31 March 2022: £58,090).

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves is more than met at year end.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- make judgements and 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 Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 7 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 26 January 2024 and signed on its behalf by:



[Celia claypole \(Jan 26, 2024 14:51 GMT\)](#)

CELIA CLAYPOLE

SECRETARY

Independent examiner's report

I report to the Trustees on my examination of the accounts of the International Tortoise Association (Charity number 1116347) for the year ended 31 March 2023 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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



ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 26 JANUARY 2024

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2023

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	Year ended 31-Mar-23	Year ended 31-Mar-23	Year ended 31-Mar-23	Period ended 31-Mar-22
		£	£	£	£
Income from					
Donations and legacies	3	22,726	-	22,726	46,403
Charitable activities	4	50,864	-	50,864	78,676
		73,590	-	73,590	125,079
Expenditure on					
Charitable activities	5	64,082	-	64,082	64,180
		64,082	-	64,082	64,180
Net income/(expenditure)					
		9,508	-	9,508	60,899
Reconciliation of funds					
Balance brought forward	7 & 8	58,090	-	58,090	(2,809)
Balance carried forward	7 & 8	67,598	-	67,598	58,090

The notes on pages 12 to 18 form part of the financial statements.


Balance sheet

As at 31 March 2023

	Notes	£	Total funds 31-Mar-23 £	Total funds 31-Mar-22 £
Current assets				
Cash at bank and in hand		68,513	59,005	
Total current assets			68,513	59,005
Liabilities				
Amounts falling due within one year	6		(915)	(915)
Net current assets			67,598	58,090
Net assets			67,598	58,090
Funds of the charity				
Unrestricted fund	7 & 8		67,598	58,090
			67,598	58,090

The notes on pages 12 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 26 January 2024 and signed on their behalf by:


Celia claypole (Jan 26, 2024 14:51 GMT)

CELIA CLAYPOLE**SECRETARY**

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

The International Tortoise Association is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is 71 South Road, Sully, Vale of Glamorgan, CF64 5SL.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Change in accounting period

During the prior financial period the Trustees agreed to amend the accounting year end date from 31 December to 31 March, via a resolution at the board meeting on 31 October 2022, and to apply this to the period that commenced on 1 January 2021 and ran until 31 March 2022. This decision was made to ensure that the financial statements fitted more closely to the financial tax year. This means there are limitations with the comparatives as they represent a fifteen month period as opposed to the current period figures which represent a twelve month period.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 7 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised - there are no assets over this limit held currently.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

		Unrestricted funds Period ended 31-Mar-22 £	Restricted funds Period ended 31-Mar-22 £	Total funds Period ended 31-Mar-22 £
	Notes			
Income from				
Donations and legacies	3	46,403	-	46,403
Charitable activities	4	78,676	-	78,676
		125,079	-	125,079
Expenditure on				
Charitable activities	5	64,180	-	64,180
		64,180	-	64,180
		60,899	-	60,899
Reconciliation of funds				
Balance brought forward	7 & 8	(2,809)	-	(2,809)
Balance carried forward	7 & 8	58,090	-	58,090

3. Income from donations and legacies

	Unrestricted funds Year ended 31-Mar-23 £	Restricted funds Year ended 31-Mar-23 £	Total funds Year ended 31-Mar-23 £
Donations	10,192	-	10,192
Membership	12,534	-	12,534
	22,726	-	22,726
	Unrestricted funds Period ended 31-Mar-22 £	Restricted funds Period ended 31-Mar-22 £	Total funds Period ended 31-Mar-22 £
Donations	39,222	-	39,222
Membership	7,181	-	7,181
	46,403	-	46,403

4. Income from charitable activities

	Unrestricted funds Year ended 31-Mar-23 £	Restricted funds Year ended 31-Mar-23 £	Total funds Year ended 31-Mar-23 £
Hibernation fees	30,512	-	30,512
Other tortoise income	20,352	-	20,352
	50,864	-	50,864
	Unrestricted funds Period ended 31-Mar-22 £	Restricted funds Period ended 31-Mar-22 £	Total funds Period ended 31-Mar-22 £
Hibernation fees	64,312	-	64,312
Other tortoise income	14,364	-	14,364
	78,676	-	78,676

5. Total expenditure

	Unrestricted funds Year ended 31-Mar-23 £	Restricted funds Year ended 31-Mar-23 £	Total funds Year ended 31-Mar-23 £
Tortoise care	25,707	-	25,707
Maintenance	27,671	-	27,671
Utilities	6,684	-	6,684
Other direct costs	145	-	145
Administration	2,273	-	2,273
Governance	1,602	-	1,602
	64,082	-	64,082

	Unrestricted funds Period ended 31-Mar-22 £	Restricted funds Period ended 31-Mar-22 £	Total funds Period ended 31-Mar-22 £
Tortoise care	19,359	-	19,359
Maintenance	31,904	-	31,904
Utilities	5,485	-	5,485
Other direct costs	357	-	357
Administration	4,720	-	4,720
Governance	2,355	-	2,355
	64,180	-	64,180

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

Governance costs includes:

	Total funds Year ended 31-Mar-23 £	Total funds Period ended 31-Mar-22 £
Independent examination	915	915
Insurance	687	1,440
	1,602	2,355

6. Creditors: amounts falling due within one year

	Total funds 31-Mar-23 £	Total funds 31-Mar-22 £
Accruals	915	915
	915	915

7. Analysis of charity funds

	Balance brought forward Year ended 31-Mar-23 £	Income for the period Year ended 31-Mar-23 £	Expenditure for the period Year ended 31-Mar-23 £	Transfers between funds Year ended 31-Mar-23 £	Balance carried forward Year ended 31-Mar-23 £
Unrestricted funds	58,090	73,590	(64,082)	-	67,598
	58,090	73,590	(64,082)	-	67,598
	Balance brought forward Period ended 31-Mar-22 £	Income for the period Period ended 31-Mar-22 £	Expenditure for the period Period ended 31-Mar-22 £	Transfers between funds Period ended 31-Mar-22 £	Balance carried forward Period ended 31-Mar-22 £
Unrestricted funds	(2,809)	125,079	(64,180)	-	58,090
	(2,809)	125,079	(64,180)	-	58,090

8. Analysis of net assets

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Mar-23	Year ended 31-Mar-23	Year ended 31-Mar-23
	£	£	£
Current assets	68,513	-	68,513
Current liabilities	(915)	-	(915)
	67,598	-	67,598

	Unrestricted funds	Restricted funds	Total funds
	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22
	£	£	£
Current assets	59,005	-	59,005
Current liabilities	(915)	-	(915)
	58,090	-	58,090

9. Trustee remuneration

During the year, no trustee received any remuneration (2022: £Nil). No members of the Board of Trustees received reimbursement of expenses for their role as a trustee (2022: £Nil).

10. Related party transactions

At the end of the prior period the interest-free loan from one of the trustees, Mrs A Ovenstone, totalling £4,925 was fully repaid with no balance remaining at the period end. There were no related party transactions in the current period.

INTERNATIONAL TORTOISE ASSOCIATION

England & Wales - Charity number 1116347

Accounts



International Tortoise Association

Trustees Annual Report and Unaudited Financial Statements Period ended 31 March 2022

Charity registration - 1116347

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Legal and administrative information

Charity name

International Tortoise Association

Charity registration no.

1116347

Registered office and contact details

71 South Road
Sully
Vale of Glamorgan
CF64 5SL

Trustees

Mrs Ann Ovenstone MBE	(Chair)
Miss Celia Claypole	(Secretary)
Mr Mark Ovenston	

Independent examiner

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of the International Tortoise Association for the period ended 31 March 2022.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of 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) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The trust's objects are to care for sick and injured chelonia, to prevent cruelty and to inform and educate the public with regard to the legalities of tortoise care and ownership.

The trustees have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the trust should undertake as outlined in section 4 of the Charities Act 2011.

Achievements and performance

We have recovered very well this year, with the hibernation funds taken up front - this has worked very well not only for our members, but also to help keep the sanctuary running with a safe bank balance taking us through winter and into 2022.

We now open on Sunday mornings for members, and do not open to the public. This has boosted us financially; it has also gained us new members. If the public wish to call in to see the tortoise, they could become a member - this would give them and two others entrance on Sunday mornings throughout the warm season when the tortoise are awake, whilst giving us another source of income.

We do not have terrapins any more, so we have utilised the large pond area into a number of tortoise pens. These pens will accommodate tortoise during the holiday sitting and pre-hibernation winding down for members, and also helps generate more income.

We are working hard to build our sanctuary financially to overcome the cost of living rises which affect most of the running of the sanctuary.

Plans for the future

We are opening on Sunday mornings now for members, and invite the public who do not own a tortoise to support us by becoming a member - this gives them access to see the tortoise and our sanctuary, and helps boost our funds.

Micro-chipping is ongoing and is starting to build up again after a long decline. We have returned 22 tortoise this year to the rightful owner due to micro-chipping. We are approaching all our members to stress the importance of micro-chipping, this being the only true identity of a tortoise and owner - legally we cannot return a tortoise without proof of ownership.

Now the law has changed regarding terrapins, and more tortoise are coming in to use our facilities, we are changing the use of the pond into tortoise pens to accommodate them, which also helps boost our funds.

Tortoise sales were slow in the previous two years - this was due to COVID-19 and has proved to be a

challenge, however we are looking at ways to advertise safely and legally, and we are hopeful it will pick up again.

Structure, governance & management

The International Tortoise Association is a trust and was established by a charitable trust deed on 10 October 2006.

Organisational Structure

The trustees meet normally four times a year to oversee the charity's work, who also oversee day-to-day operations.

Selection and appointment of Trustees

New trustees are appointed by the agreement of the existing trustees.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current 15 month period the Charity achieved a surplus of £60,899 (year ended 31 December 2020: deficit of £425). This resulted in total reserves increasing in the period to £58,090 (31 December 2020: deficit of £2,809).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at period end £58,090 were unrestricted as to use (31 December 2020: deficit of £2,809).

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves is more than met at period end.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 7 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 30 January 2023 and signed on its behalf by:



Celia claypole (Jan 31, 2023 10:46 GMT)

CELIA CLAYPOLE

SECRETARY

Independent examiner's report

I report to the Trustees on my examination of the accounts of the International Tortoise Association (Charity number 1116347) for the period ended 31 March 2022 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 the Institute of Chartered Accountants in England & 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:

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

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

A handwritten signature in black ink, appearing to read 'APNash', with a long horizontal line extending to the right.

ANDREW PHILIP NASH ACA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 31 JANUARY 2023

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the 15 months ended 31 March 2022

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22	Year ended 31-Dec-20
		£	£	£	£
Income from					
Donations and legacies	3	46,403	-	46,403	9,856
Charitable activities	4	78,676	-	78,676	44,156
Total income		125,079	-	125,079	54,012
Expenditure on					
Charitable activities	5	64,180	-	64,180	54,437
Total expenditure		64,180	-	64,180	54,437
Net income/(expenditure)		60,899	-	60,899	(425)
Reconciliation of funds					
Balance brought forward	7 & 8	(2,809)	-	(2,809)	(2,384)
Balance carried forward	7 & 8	58,090	-	58,090	(2,809)

The notes on pages 12 to 18 form part of the financial statements.

Balance sheet

As at 31 March 2022

	Notes	£	Total funds 31-Mar-22 £	Total funds 31-Dec-20 £
Current assets				
Cash at bank and in hand		59,005	2,116	
Total current assets			59,005	2,116
Liabilities				
Amounts falling due within one year	6		(915)	(4,925)
Net current assets			58,090	(2,809)
Net assets			58,090	(2,809)
Funds of the charity				
Unrestricted fund	7 & 8		58,090	(2,809)
			58,090	(2,809)

The notes on pages 12 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 30 January 2023 and signed on their behalf by:



Celia claypole (Jan 31, 2023 10:46 GMT)

CELIA CLAYPOLE

SECRETARY

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the period ended 31 March 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2022 and the results for the period ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

The International Tortoise Association is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is 71 South Road, Sully, Vale of Glamorgan, CF64 5SL.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Change in accounting period

During the current financial period the Trustees agreed to amend the accounting year end date from 31 December to 31 March, via a resolution at the board meeting on 31 October 2022, and to apply this to the period that commenced on 1 January 2021 and ran until 31 March 2022. This decision was made to ensure that the financial statements fitted more closely to the financial tax year. This means there are limitations with the comparatives as they represent a twelve month period as opposed to the current period figures which represent a fifteen month period.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 7 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised - there are no assets over this limit held currently.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

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.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

		Unrestricted funds Year ended 31-Dec-20 £	Restricted funds Year ended 31-Dec-20 £	Total funds Year ended 31-Dec-20 £
	Notes			
Income from				
Donations and legacies	3	9,856	-	9,856
Charitable activities	4	44,156	-	44,156
Total income		54,012	-	54,012
Expenditure on				
Charitable activities	5	54,437	-	54,437
Total expenditure		54,437	-	54,437
Net income/(expenditure)		(425)	-	(425)
Reconciliation of funds				
Balance brought forward	7 & 8	(2,384)	-	(2,384)
Balance carried forward	7 & 8	(2,809)	-	(2,809)

3. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds
	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22
	£	£	£
Donations	39,222	-	39,222
Membership	7,181	-	7,181
	46,403	-	46,403

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Dec-20	Year ended 31-Dec-20	Year ended 31-Dec-20
	£	£	£
Donations	5,976	-	5,976
Membership	3,880	-	3,880
	9,856	-	9,856

4. Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds
	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22
	£	£	£
Hibernation fees	64,312	-	64,312
Other tortoise income	14,364	-	14,364
	78,676	-	78,676

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Dec-20	Year ended 31-Dec-20	Year ended 31-Dec-20
	£	£	£
Hibernation fees	22,104	-	22,104
Other tortoise income	22,052	-	22,052
	44,156	-	44,156

5. Total expenditure

	Unrestricted funds	Restricted funds	Total funds
	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22
	£	£	£
Tortoise care	19,359	-	19,359
Maintenance	31,904	-	31,904
Utilities	5,485	-	5,485
Other direct costs	357	-	357
Administration	4,720	-	4,720
Governance	2,355	-	2,355
	64,180	-	64,180

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Dec-20	Year ended 31-Dec-20	Year ended 31-Dec-20
	£	£	£
Tortoise care	22,971	-	22,971
Maintenance	23,097	-	23,097
Utilities	3,473	-	3,473
Other direct costs	1,124	-	1,124
Administration	1,859	-	1,859
Governance	1,913	-	1,913
	54,437	-	54,437

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

Governance costs includes:

	Total funds	Total funds
	Period ended 31-Mar-22	Year ended 31-Dec-20
	£	£
Independent examination	915	1,020
Insurance	1,440	893
	2,355	1,913

6. Creditors: amounts falling due within one year

	Total funds	Total funds
	31-Mar-22	31-Dec-20
	£	£
Accruals	915	-
Loans	-	4,925
	915	4,925

7. Analysis of charity funds

	Balance brought forward	Income for the period	Expenditure for the period	Transfers between funds	Balance carried forward
	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22
	£	£	£	£	£
Unrestricted funds	(2,809)	125,079	(64,180)	-	58,090
	(2,809)	125,079	(64,180)	-	58,090

	Balance brought forward	Income for the period	Expenditure for the period	Transfers between funds	Balance carried forward
	Year ended 31-Dec-20	Year ended 31-Dec-20	Year ended 31-Dec-20	Year ended 31-Dec-20	Year ended 31-Dec-20
	£	£	£	£	£
Unrestricted funds	(2,384)	54,012	(54,437)	-	(2,809)
	(2,384)	54,012	(54,437)	-	(2,809)

8. Analysis of net assets

	Unrestricted funds	Restricted funds	Total funds
	Period ended 31-Mar-22	Period ended 31-Mar-22	Period ended 31-Mar-22
	£	£	£
Current assets	59,005	-	59,005
Current liabilities	(915)	-	(915)
	58,090	-	58,090

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31-Dec-20	Year ended 31-Dec-20	Year ended 31-Dec-20
	£	£	£
Current assets	2,116	-	2,116
Current liabilities	(4,925)	-	(4,925)
	(2,809)	-	(2,809)

9. Trustee remuneration

During the year, no trustee received any remuneration (2020: £Nil). No members of the Board of Trustees received reimbursement of expenses for their role as a trustee (2020: £Nil).

10. Related party transactions

At the end of the period the interest-free loan from one of the trustees, Mrs A Ovenstone, was fully repaid with no balance remaining at the period end - (2020: £4,925 outstanding).

INTERNATIONAL TORTOISE ASSOCIATION

England & Wales - Charity number 1116347

Accounts

INTERNATIONAL TORTOISE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

Charity Number 1116347

CARSTON
Chartered Accountants
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

INTERNATIONAL TORTOISE ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

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INTERNATIONAL TORTOISE ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	International Tortoise Association
Charity number	1116347
Principal office	71 South Road Sully Vale of Glamorgan CF64 5SL
Trustees	Mrs Ann Ovenstone MBE (Chair) Miss Celia Claypole (Secretary) Mrs Madeleine Hargreaves Mr Brian Hargreaves Mr Mark Ovenstone
Independent examiner	Farzana Ahmed FCCA First Floor, Tudor House, 16, Cathedral Road, Cardiff CF11 9LJ

OBJECTIVES AND ACTIVITIES

The charity's objectives, as stated in its governing document, are to prevent cruelty and care for sick and injured Chelonia and to educate the public on legalities of tortoise care and ownership.

The charity achieves its objectives by caring for any tortoises which have been abandoned or mistreated at its purpose-built sanctuary in Sully, Vale of Glamorgan. The sanctuary is open to the public to see the animals and to educate potential owners on their responsibilities. Where possible, the charity will re-home tortoises with suitable families.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing their aims and objectives and planning future activities.

The charity relies on the support of its members and donations from the public and receives no government or other grant funding.

INTERNATIONAL TORTOISE ASSOCIATION

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE

There has been a huge drop in terrapin intake this year. We have decided not to apply for the permit to take in these animals in future.

This will also reduce our costs due to feeding and heating outdoor accommodation for them and the vet bills. We planned to persuade members to have their tortoise microchipped last year, this has been very successful and we will carry on with this system.

Due to Covid we have had to abandon open days and introduce 2 clinic days once a week. We have found it worked very well and will continue this work for the future.

FINANCIAL REVIEW

The charity would wish for reserves to represent 3 months expenditure and have worked hard during the year to achieve this and aim to achieve a small surplus during next year.

The charity has previously relied on a loan from one of the trustees, Mrs A Ovenstone, to help with day-to-day running. Mrs Ovenstone has agreed to defer repayment of this loan until the charity's finances are more secure and the reserves at the level the trustees would hope for.

PLANS FOR FUTURE

We will be offering membership cards to members changing the colour yearly to alleviate any arguments we have.

As we will not have any terrapins, we will be taking the pond space and opening up the retired old girl's pen. They will be having much needed new housing, to include heating and lighting.

We have re-accessed our charges to bring them in-line with the current climate, this will help with our electricity outlay and equipment cost.

We have also had a great response with food donations as well as cash donations. We will continue to encourage people and businesses to keep the donations ongoing.

After a very hard year, we are very pleased with our efforts and feel we have achieved everything we have set out to do. All volunteers and trustees have worked hard to keep the sanctuary running as smooth as possible during the COVID situation. This has allowed us to run our clinics and hibernation safely, keeping our members happy, and bringing in funds to keep us going.

GOING CONCERN

The charity reserves are significantly low at the year end. The charity is reliant on the hibernation fees, which is now received in advance to help with the cashflow position rather than the end of hibernation period. Membership numbers have also increased which will overall impact the going concern position.

The charity has relied on a loan in the past from one of the trustees, Mrs A Ovenstone. There are no immediate plans for repayment. The trustees are monitoring the position and are confident that due to the above measures in place there should be no issues for at least next 12 months

INTERNATIONAL TORTOISE ASSOCIATION

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a trust, set up under a Declaration of Trust dated 14 September 2006.

The charity is run by a committee comprising of the trustees. Trustees are appointed when required. We train and improve services for all trustees and helpers at our Sunday clinic.

71 South Road
Sully
Vale of Glamorgan
CF64 5SL

Signed on behalf of the trustees:

Ann Owenstone Signed
Trustee

Date *21/10/2021*

Ann Owenstone Print Name

INTERNATIONAL TORTOISE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL TORTOISE ASSOCIATION

YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the financial statements of International Tortoise Association (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 130 of the Act; or
2. the accounts do not accord with those records

We would draw your attention to the trustees' explanation of the actions they have taken in relation to going concern, included in the financial review section of the trustees' annual report and also to the going concern note in the accounts. However, we are satisfied that the trustees have taken all reasonable steps to control and monitor the position and we do not propose to modify our above opinion on the accounts.

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.



Farzana Ahmed ACCA
Independent Examiner
1st Floor, Tudor House
16 Cathedral Road
Cardiff

CF11 9LJ

Date...26/10/2021

INTERNATIONAL TORTOISE ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2020

	note	2020 £	2019 £
Receipts			
Receipts	1	54,012	63,257
Total Receipts		54,012	63,257
Payments			
Fundraising Costs		-	1,425
Advertising & Promotions		269	727
Tortoise Food & Lamps		16,801	14,252
Veterinary Fees		670	2,421
Ground Work		23,006	22,202
Insurance		893	1,211
Vivarium Repairs & Replacement Equipment		1,240	103
Print, Post & Stationary		217	1,425
Accountancy Fees		1,020	984
Utilites		3,473	1,000
Microchips		-	980
Pond Equipment		91	637
Travel Costs		550	5,068
Coffee Shop		574	1,662
Sundry Expenses		1,372	1,144
Tortoise Supplies		1,474	1,874
Upgrades to tortoise pens and washroom facilities		2,786	11,247
		54,437	68,361
Loan repayments		-	5,000
Total Payments		54,437	73,361
Net (Payments) / Receipts		- 425	- 10,104
CASH FUNDS LAST YEAR		2,541	12,646
CASH FUNDS THIS YEAR		2,116	2,541

The notes on page 6 form part of these financial statements.

INTERNATIONAL TORTOISE ASSOCIATION

STATEMENT OF ASSETS AND LIABILITIES

31 DECEMBER 2020

	2020	2019
	£	£
Assets:		
Bank & Other Cash Balances	<u>2,116</u>	<u>2,541</u>
Representing Balances on the following:		
Unrestricted Funds	(2,809)	(2,384)
Loan from A Ovenstone	<u>4,925</u>	<u>4,925</u>
	<u>2,116</u>	<u>2,541</u>

These financial statements were approved by the members of the committee and authorised for issue on the 21/10/21 and are signed on their behalf by:

Ann Ovenstone MBE
Signed
Trustee

Ann Ovenstone MBE
Print Name

The notes on page 6 form part of these financial statements.

INTERNATIONAL TORTOISE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

1. ANALYSIS OF INCOME

	2020	2019
	£	£
Membership	3,880	15,165
Donations	5,976	16,131
Hibernation Fees & fundraising	22,104	27,648
Fundraising		
Tortoise income (holiday sitting, food etc)	22,052	4,312
	<u>54,012</u>	<u>63,257</u>

2. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration or expenses from the charity in respect of their services during the period (2019 - £nil).

3. GOING CONCERN

As at 31 December 2020 the charity has unrestricted reserves of £2,116. This also includes a loan due to a trustee (see below) of £4,925. The trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps that have already been taken to review costs and potential funding from donations, fundraising and hibernation fees should be sufficient to keep the charity operational for at least 12 months.

4. RELATED PARTY TRANSACTIONS

There were no repayments made during the year to one of the trustees, Mrs Ann Ovenstone, in relation to the loan provided. No further transactions with related parties during the year (2019 - £5,000).

The loan amount of £4,925 is outstanding at the year-end (2019: £4,925) from one of the trustees, which was provided to help the charity's funds and for which there is no specific terms for repayment.