

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		<u>54,012</u>	<u>63,257</u>
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
		<u>54,437</u>	<u>68,361</u>
Loan repayments		-	5,000
Total Payments		<u>54,437</u>	<u>73,361</u>
Net (Payments) / Receipts		- 425	- 10,104
CASH FUNDS LAST YEAR		2,541	12,646
CASH FUNDS THIS YEAR		<u>2,116</u>	<u>2,541</u>

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.