

**REGISTERED COMPANY NUMBER: 07257736 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1137681**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023**  
**FOR**  
**WYTHALL ANIMAL SANCTUARY**

Flint & Thompson  
2 Manor Square  
Solihull  
West Midlands  
B91 3PX

# **WYTHALL ANIMAL SANCTUARY**

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## **WYTHALL ANIMAL SANCTUARY**

### **REPORT OF THE TRUSTEES for the Year Ended 28 February 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

Established in 1968, Wythall Animal Sanctuary's aims and ideals have never wavered: striving to help, rehabilitate and safely re-home as many domestic animals as we can. Whilst recognising in some cases re-homing is not possible, the sanctuary becomes their forever home. We will continue to embrace new policies, procedures and technology whilst ever trying to think of financial innovations to help our work continue.

##### **Public benefit**

The trustees are mindful of the Charity Commission Guideline on public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Charity has continued to raise money in order to fund future capital and operational costs. At the end of the financial year bank deposits were in the region of £171,600 and £258,925 has been invested in COIF Funds.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity achieved a loss of £198,108 for the year under review.

The Charity is reliant upon financial support from legacies, gifts and donations which amounted to £567,700. It is clear that continued support from such sources is essential if the Charity is to operate at this current scale.

The Charity maintains a very low risk investment policy with the bulk of its non-fixed assets being held in the form of bank deposits and other low risk funds.

##### **Reserves policy**

It is the policy of the Charity to maintain unrestricted funds that are sufficient funds to cover running costs for a period of three years.

The trustees have taken this prudent view in respect of reserves. This is due to the Charity's reliance upon the receipt of large legacies. These receipts are uncertain and intermittent in nature.

Note 20 to the Financial Statements shows the analysis of net assets between funds. Unrestricted funds amounted to £1,445,831 but only £396,149 of this is freely available because the balance is invested in fixed assets.

At the current level of operations, it is anticipated that running costs for a three-year period would be in the region of £1,500,000.

Unrestricted reserves exceed this by around £160,000. The trustees will continue to monitor revenues and costs in order that the level of reserves can be maintained.

The level of reserves is monitored and reviewed by the trustees at their regular meetings.

##### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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

##### **Governing document**

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

## WYTHALL ANIMAL SANCTUARY

### REPORT OF THE TRUSTEES for the Year Ended 28 February 2023

The Wythall Animal Sanctuary is a registered Charity (number 1137681). The Charity was incorporated under the Companies Acts on 18th May 2010 (Company number 07257736) and all assets, liabilities and operations were transferred to the incorporated Charity on 1st March 2011. The Company does not have a share capital and is limited by guarantee.

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

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known members of the Management Committee.

All members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

The charity has not found it easy to recruit and retain trustees in recent years. The current management have been networking amongst friends, business associates and donors in an attempt to bring in people with the appropriate skills and level of commitment.

#### **Organisational structure**

Wythall Animal Sanctuary has a Management Committee of up to 8 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has six members from a variety of professional backgrounds relevant to the work of the charity.

The sanctuary Manager has responsibility for the day-to-day operational management of the Sanctuary, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

The Committee of Management will set pay and remuneration of key personnel based upon the level of responsibility and the level of remuneration at similar organisations.

#### **Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity having been encouraged to get involved in various fundraising events.

Additionally, new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and cover:

- " the obligations of Management Committee members
- " the main documents which set out the operations framework at the charity
- " resourcing and the current financial position as set out in the latest published accounts
- " future plans and objectives

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28/04/2023 and signed on its behalf by:

David I Scott.  
D I Scott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WYTHALL ANIMAL SANCTUARY**

**Independent examiner's report to the trustees of Wythall Animal Sanctuary ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

  
Mr P Georgiades BA FCA  
The Institute of Chartered Accountants in England and Wales

Flint & Thompson  
2 Manor Square  
Solihull  
West Midlands  
B91 3PX

Date: .....

*28/10/2023*

**WYTHALL ANIMAL SANCTUARY**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 28 February 2023**

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies		194,857	-	194,857	575,636
<b>Charitable activities</b>					
Charitable activities		109,632	-	109,632	59,213
Other trading activities	2	21,740	-	21,740	18,682
Investment income	3	10,086	-	10,086	7,303
<b>Total</b>		<u>336,315</u>	<u>-</u>	<u>336,315</u>	<u>660,834</u>
<b>EXPENDITURE ON</b>					
Raising funds		5,815	-	5,815	15,983
<b>Charitable activities</b>					
Charitable activities		501,843	-	501,843	442,679
Other	4	30,691	-	30,691	30,780
<b>Total</b>		<u>538,349</u>	<u>-</u>	<u>538,349</u>	<u>489,442</u>
Net gains/(losses) on investments		<u>(19,319)</u>	<u>-</u>	<u>(19,319)</u>	<u>24,375</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(221,353)</u>	<u>-</u>	<u>(221,353)</u>	<u>195,767</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,667,255	-	1,667,255	1,471,488
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,445,902</u></u>	<u><u>-</u></u>	<u><u>1,445,902</u></u>	<u><u>1,667,255</u></u>

The notes form part of these financial statements

# WYTHALL ANIMAL SANCTUARY

## BALANCE SHEET 28 February 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	1,049,682	-	1,049,682	1,072,431
<b>CURRENT ASSETS</b>					
Stocks	10	100	-	100	1,463
Debtors	11	2,841	-	2,841	7,104
Investments	12	258,925	-	258,925	278,244
Cash at bank		171,663	-	171,663	344,662
		<u>433,529</u>	<u>-</u>	<u>433,529</u>	<u>631,473</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(37,309)	-	(37,309)	(36,649)
<b>NET CURRENT ASSETS</b>		<u>396,220</u>	<u>-</u>	<u>396,220</u>	<u>594,824</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,445,902</u>	<u>-</u>	<u>1,445,902</u>	<u>1,667,255</u>
<b>NET ASSETS</b>		<u>1,445,902</u>	<u>-</u>	<u>1,445,902</u>	<u>1,667,255</u>
<b>FUNDS</b>	14				
Unrestricted funds				1,445,902	1,667,255
<b>TOTAL FUNDS</b>				<u>1,445,902</u>	<u>1,667,255</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**WYTHALL ANIMAL SANCTUARY**

**BALANCE SHEET - continued**  
**28 February 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28/10/2022 and were signed on its behalf by:



.....  
D I Scott - Trustee

The notes form part of these financial statements



## WYTHALL ANIMAL SANCTUARY

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 28 February 2023

#### 1. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Wythall Animal Sanctuary is a Limited Company Charity in England & Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are concerned with Animal Welfare.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

##### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report. Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

## WYTHALL ANIMAL SANCTUARY

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 28 February 2023

#### 1. ACCOUNTING POLICIES - continued

##### Income

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes the conversion of endowment funds into income which arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund. It also includes other income such as gains on disposals of tangible fixed assets.

##### Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- \*Costs of raising funds includes of salaries and other costs in respect of the Charities shop;
- \* Expenditure on charitable activities includes salaries and previous costs in respect of Animal Welfare; and
- \* Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity

##### Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which 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 the notes to the financial statements.

Restricted Funds relates to income from The Andrew Trust which is to be used for the Cattery and Kennels and a donation from P Bernie for the refurbishment of the Kitten Unit.

## WYTHALL ANIMAL SANCTUARY

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 28 February 2023

#### 1. ACCOUNTING POLICIES - continued

##### Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

##### Tangible fixed assets

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

Freehold property	- not provided
Plant and machinery	- 33% per annum of cost and 25% Straight line
Motor vehicles	- 25% Straight line

##### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Hire purchase and leasing commitments

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

##### Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

#### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Petplan Commission	10,065	9,615
Rent Received	11,675	9,067
	<u>21,740</u>	<u>18,682</u>

# WYTHALL ANIMAL SANCTUARY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 28 February 2023

### 3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	181	10
Investment income	9,905	7,293
	<u>10,086</u>	<u>7,303</u>

### 4. OTHER

	2023	2022
	£	£
Support costs	30,691	30,780
	<u>30,691</u>	<u>30,780</u>

There were no related party transactions for the year ended 28 February 2023 nor for the year ended 28 February 2022.

### 5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	23,124	26,997
Other operating leases	-	4,328
	<u>23,124</u>	<u>31,325</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

### 7. STAFF COSTS

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

	2023	2022
	17	16
Charitable activities	<u>17</u>	<u>16</u>

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

**WYTHALL ANIMAL SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 28 February 2023**

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	575,636	-	575,636
<b>Charitable activities</b>			
Charitable activities	59,213	-	59,213
Other trading activities	18,682	-	18,682
Investment income	7,303	-	7,303
<b>Total</b>	<u>660,834</u>	<u>-</u>	<u>660,834</u>
<b>EXPENDITURE ON</b>			
Raising funds	15,983	-	15,983
<b>Charitable activities</b>			
Charitable activities	442,679	-	442,679
Other	30,780	-	30,780
<b>Total</b>	<u>489,442</u>	<u>-</u>	<u>489,442</u>
Net gains on investments	24,375	-	24,375
<b>NET INCOME</b>	195,767	-	195,767
Transfers between funds	13,082	(13,082)	-
<b>Net movement in funds</b>	208,849	(13,082)	195,767
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,458,406	13,082	1,471,488
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,667,255</u></u>	<u><u>-</u></u>	<u><u>1,667,255</u></u>

**WYTHALL ANIMAL SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 28 February 2023**

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 March 2022	1,212,883	71,103	10,784	1,294,770
Additions	-	375	-	375
Disposals	-	(7,078)	-	(7,078)
At 28 February 2023	1,212,883	64,400	10,784	1,288,067
<b>DEPRECIATION</b>				
At 1 March 2022	194,070	17,485	10,784	222,339
Charge for year	19,775	3,349	-	23,124
Eliminated on disposal	-	(7,078)	-	(7,078)
At 28 February 2023	213,845	13,756	10,784	238,385
<b>NET BOOK VALUE</b>				
At 28 February 2023	999,038	50,644	-	1,049,682
At 28 February 2022	1,018,813	53,618	-	1,072,431

**10. STOCKS**

	2023 £	2022 £
Stocks	100	1,463

**11. DEBTORS**

	2023 £	2022 £
Amounts falling due within one year:		
VAT	572	6,077
Prepayments and accrued income	1,834	1,027
	2,406	7,104
Amounts falling due after more than one year:		
Trade debtors	435	-
Aggregate amounts	2,841	7,104

**WYTHALL ANIMAL SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 28 February 2023**

**12. CURRENT ASSET INVESTMENTS**

	2023 £	2022 £
Listed investments	258,925	278,244

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

	2023 £	2022 £
Trade creditors	23,261	25,311
Social security and other taxes	4,994	3,532
Other creditors	5,662	4,606
Accruals and deferred income	3,392	3,200
	<u>37,309</u>	<u>36,649</u>

**14. MOVEMENT IN FUNDS**

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
<b>Unrestricted funds</b>			
General fund	1,667,255	(221,353)	1,445,902
<b>TOTAL FUNDS</b>	<u>1,667,255</u>	<u>(221,353)</u>	<u>1,445,902</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	336,315	(538,349)	(19,319)	(221,353)
<b>TOTAL FUNDS</b>	<u>336,315</u>	<u>(538,349)</u>	<u>(19,319)</u>	<u>(221,353)</u>

**Comparatives for movement in funds**

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.22 £
<b>Unrestricted funds</b>				
General fund	1,458,406	195,767	13,082	1,667,255
<b>Restricted funds</b>				
Restricted	13,082	-	(13,082)	-
<b>TOTAL FUNDS</b>	<u>1,471,488</u>	<u>195,767</u>	<u>-</u>	<u>1,667,255</u>

**WYTHALL ANIMAL SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 28 February 2023**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	660,834	(489,442)	24,375	195,767
<b>TOTAL FUNDS</b>	<u>660,834</u>	<u>(489,442)</u>	<u>24,375</u>	<u>195,767</u>

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

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
<b>Unrestricted funds</b>				
General fund	1,458,406	(25,586)	13,082	1,445,902
<b>Restricted funds</b>				
Restricted	13,082	-	(13,082)	-
<b>TOTAL FUNDS</b>	<u>1,471,488</u>	<u>(25,586)</u>	<u>-</u>	<u>1,445,902</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	997,149	(1,027,791)	5,056	(25,586)
<b>TOTAL FUNDS</b>	<u>997,149</u>	<u>(1,027,791)</u>	<u>5,056</u>	<u>(25,586)</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2023.



**WYTHALL ANIMAL SANCTUARY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 28 February 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	56,715	60,506
Subscriptions received	5,338	3,357
Legacies	128,268	503,838
Grants	4,536	7,935
	<u>194,857</u>	<u>575,636</u>
<b>Other trading activities</b>		
Petplan Commission	10,065	9,615
Rent Received	11,675	9,067
	<u>21,740</u>	<u>18,682</u>
<b>Investment income</b>		
Bank interest received	181	10
Investment income	9,905	7,293
	<u>10,086</u>	<u>7,303</u>
<b>Charitable activities</b>		
Boarding	109,632	59,213
<b>Total incoming resources</b>	<u>336,315</u>	<u>660,834</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Charity shop expenses	1,272	6,267
Advertising	3,641	2,116
raising funds	902	7,600
	<u>5,815</u>	<u>15,983</u>
<b>Charitable activities</b>		
Wages	317,640	254,657
Equipment hire	-	4,328
General rates and water	7,195	5,685
Insurance	2,950	6,554
Light and heat	18,139	24,309
Repairs and renewals	15,943	33,077
Miscellaneous expenses	1,877	2,433
Veterinary Costs	62,023	63,780
Animal costs	30,795	9,685
Cleaning and waste disposal	18,947	18,396
Depreciation of tangible fixed assets	19,775	19,775
	<u>495,284</u>	<u>442,679</u>

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**WYTHALL ANIMAL SANCTUARY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 28 February 2023**

	2023 £	2022 £
<b>Support costs</b>		
<b>Management</b>		
Telephone	2,449	2,782
Bank charges	4,160	2,678
Postage and stationery	2,091	1,983
IT and Software	1,954	1,443
Motor expenses	2,676	1,280
Accountancy	6,497	8,048
Professional fees	3,374	4,854
Human resources	-	490
Consultancy fees	10,700	-
Depreciation of tangible and heritage assets	3,349	7,222
	<u>37,250</u>	<u>30,780</u>
 Total resources expended	 <u>538,349</u>	 <u>489,442</u>
 <b>Net (expenditure)/income before gains and losses</b>	  (202,034)	  171,392
 <b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>(19,319)</u>	<u>24,375</u>
 <b>Net (expenditure)/income</b>	 <u><u>(221,353)</u></u>	 <u><u>195,767</u></u>

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