

# THE BIRKETT-SMITH ANIMAL SANCTUARY

England & Wales · Charity number 1152016

## Details

---

**Other names** BSAS

**Status** Registered

**Legal form** Other

**Registered** 2013-05-14

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

## Contact

---

**Address** 3 Templemans Ash  
Bridport  
DT6 5NX

**Phone** 07896175830

**Email** [JOYKEYS@ICLOUD.COM](mailto:JOYKEYS@ICLOUD.COM)

**Website** <https://www.birkett-smith.org.uk>

## Activities

---

**Objects:** FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS (IN PARTICULAR SMALL FARM AND DOMESTIC ANIMALS) IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, INFIRMITY, MALTREATMENT, POOR CIRCUMSTANCES AND ILL USAGE BY PROVIDING A FACILITY FOR THEIR CARE AND TREATMENT ON A WHOLLY NON-PROFITABLE BASIS.

**Activities:** Animal sanctuary

## Classification

---

- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies

## Geography

---

- Devon
- Dorset
- Somerset

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-11-01	£117,341	£316,697	-	-
2023-11-01	£364,324	£420,921	-	-
2022-11-01	£381,659	£379,789	-	-
2021-11-01	£327,877	£309,528	-	-
2020-11-01	£260,541	£249,675	-	-

## Trustees

---

Name	Role	Appointed
DAVID JOHN O BRIEN		2019-08-01
JOY KEYS		2013-03-08
Samantha Jane Bellamy		2019-08-01

**THE BIRKETT-SMITH ANIMAL SANCTUARY**

England & Wales - Charity number 1152016

---

# Accounts

---

**Charity Registration Number: 1152016**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 1 NOVEMBER 2022**

**THE BIRKETT-SMITH ANIMAL SANCTUARY**

**FREEMAN BAKER LIMITED  
VERULAM HOUSE  
1 CROPMEAD  
CREWKERNE  
SOMERSET  
TA18 7HQ**

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Contents of the Financial Statements**  
**for the Year Ended 1 November 2022**

Trustees' report	1-3
Independent examiner's report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7-13

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Report of the Trustees**  
**For the Year Ended 1 November 2022**

The trustees present their report with the financial statements of the charity for the year ended 1 November 2022. The trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Purpose**

The purpose of the charity is for the benefit of the public to relieve the suffering of animals in need of care and attention, by reason of sickness, infirmity, maltreatment, poor circumstances and ill usage by providing a facility for their care, assessment, rehabilitation and treatment on a wholly non profitable basis.

**Objectives**

Our charity benefits dog owners and rescue centres from all over the UK by offering sanctuary spaces, advice and referral when spaces are not available. The charity has a steadfast commitment to animal welfare, particularly for dogs in need and a dedicated approach to providing and ensuring a fulfilling life for each animal.

The sanctuary is home to domestic, small farm animals and equine. Our objective is to ensure that every animal is safe and well cared for and that they have a good quality of life. We provide a good level of staffing and training and facilitate enrichment programs to ensure that their lives are the very best they can be. Our objective is to ensure that every animal that lives with us is fit, healthy, warm, well fed, happy and fulfilled.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Throughout 2022, the number of dogs at the sanctuary remained at the same level which enabled us to give them the best of care and ensure quality of life. During the year we provided ongoing care to sanctuary dogs at risk, aided a large number of rescue's by assessing and rehabilitating their dogs, and we helped an equally large number of families to keep their dogs and to live a better life at home.

In November 2022 the sanctuary was 12 years old and given the nature of the animals that live within the sanctuary and the stress that they and the weather put on materials, repairs and maintenance are continual in order to keep them safe, happy and healthy and to make sure their environment is optimal to their individual needs. During the year we installed new boundary fencing and a secondary boundary fence between the dogs and the other animals. We created new play areas and purchased rubber matting to winter proof them. We purchased and installed a wood burner in the laundry to dry the animal's coats, blankets, rugs, bedding and towels and purchased two new washing machines.

COVID19 continues to have an impact on the charity to this day, not least because of the large increase in dogs and other pets acquired in lockdown being surrendered up and down the country and the dog's left with behavioural issues due to lack of socialisation etc. Unfortunately, because our animals live with us for life and because of the way our deeply issued dogs need and like to live we are invariably full and unable to take in more dogs on a residential basis. However, we are able to collaborate and assist with advice and referral and we continue to work with the public and rescues in this capacity. We assist both rescues and private owners with extremely difficult situations.

Unfortunately, due to onsite constraints, in August 2023 the charity was no longer able to facilitate temporary rehabilitation stays and the service ceased. We are immensely proud to have helped many, many deeply issued dogs over the year through our rehabilitation centre at the sanctuary and to have worked with so many wonderful people and rescues and the charity's commitment to aid deeply troubled dogs remains undiminished.

As a charity we continue to work with our local council and national authorities on all aspects of animal care and welfare.

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Report on the Trustees**  
**For the Year Ended 1 November 2022**

**FINANCIAL REVIEW**

**Financial position**

The Charity Commission have been very supportive of us during the huge challenges that the charity has faced and have agreed a timescale for the filing of all outstanding year end accounts by the end of May 2025. In order to meet this deadline, the charity is currently processing years 2023, 2024 and working in real time on 2025.

After taking VAT advice from a specialist, we registered retrospectively for VAT in 2023. Having spoken with HM Revenue & Customs on numerous occasions regarding a potential liability, a nil return was filed for the whole registered period and has been accepted by HMRC. We de-registered for VAT in September 2023.

Included within the statement of assets and liabilities on page 6 is a loan to Ms J Keys trustee. Ms Keys is a specialist dog handler of aggressive dogs and is the legal sole keeper working full time in this capacity for the sanctuary. She has not been remunerated for the additional services which she provided to the sanctuary. Additionally, she has arranged for the financing, insurance and associated costs of a vehicle used by the sanctuary for vet runs and transportation of feed and supplies. The charity does not have sufficient credit facilities to arrange its own financing. The loan includes all payments relating to the vehicle and notional living expenses for Ms Keys. With regards to her loan account, it is fully repaid at February 2025.

The charity had free current reserves of £68,034 (2021 - £75,094) as at 1 November 2022. The trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

**Going concern**

The trustees have regular trustee meetings including reviewing the charity's cash resources and current liabilities and are in no doubt that the charity will remain a going concern.

**Principal funding sources**

The principal source of funding is from direct and on-line donations which are expected to sufficiently increase and sponsorship. We have a robust social media presence and a strong website. Our Facebook and Instagram contains three dedicated pages: one covering fundraising initiatives, and two showcasing the sanctuaries activities. The website offers a convenient way for supporters to contribute financially. The pages and website reach a wide audience and generate funds through active fundraising, donations and sponsorship.

**Reserves Policy**

A reserve fund is kept for emergencies such as vet treatments and urgent supplies. At the 1 November 2022 the unrestricted funds totalled £68,034 (2021 - £75,094). The trustee's have in cases personally covered any temporary gaps in funding.

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Report on the Trustees**  
**For the Year Ended 1 November 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Principal Address**

3 Templemans Ash  
Bridport  
Dorset  
DT6 5NX

**Registered charity number**

1152016

**Independent Examiner**

Ms Michelle Cleal FCA, FCCA, DChA, FMAAT  
Freeman Baker Limited  
Verulam House  
Cropmead  
Crewkerne  
Somerset  
TA18 7HQ

**Trustees**

Ms Joy Keys  
Mrs Samantha Bellamy  
Mr David O'Brien

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the accounts comply with applicable Accounting Standards and the regulations made under the Charities Act and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the trustees

.....  
Mrs Samantha Bellamy  
Trustee

Date .....

**THE BIRKETT-SMITH ANIMAL SANCTUARY  
INDEPENDENT EXAMINER'S REPORT**

**Independent examiner's report to the trustees of The Birkett-Smith Animal Sanctuary**

I report to the charity trustees on my examination of the accounts of The Birkett-Smith Animal Sanctuary (the Trust) for the year ended 1 November 2022.

**Respective responsibilities of trustees and examiner**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

I have completed my examination. I have identified matters of concern in my report.

The charity has failed to maintain adequate books and records during the year ended 1 November 2022, in accordance with section 130 of the Charities Act. Specifically, the requirement to ensure that accounting records are kept in respect of the charity which are sufficient to show and explain all the charity's transactions in order to be able to disclose at any time, with reasonable accuracy, the financial position of the charity.

I understand from the trustees, that paper files were retained from which they were able to identify trade debtors and creditors of the charity at any time. Furthermore, I understand that the trustees checked and reconciled bankings and expenditure on a daily basis to the hard copy paperwork. Payroll software was used by the trustees to identify wages paid and the amount outstanding to HMRC.

During the period from August 2022 to March 2023, the charity engaged an external bookkeeper to undertake the bookkeeping digitally for the 2021 and 2022 years. Following this we have undertaken a substantial amount of work, reconciling, analysing and finalising the accounts. This work has been undertaken by individuals separate to the independent examiner.

The value of donated goods disclosed in note 2 and motor expenses included within expenditure on charitable activities in the statement of financial activities on page 5 was not recorded within the bookkeeping records and has been estimated by the trustees.

There continued to be a loan owed by Ms Keys (trustee) to the charity. The outstanding amount at 1 November 2022 was £198,390. Further details are explained on page 13 note 15. Ms Key's personal transactions continued to be intrinsically linked to those of the charity. From August 2022, the charity and Ms Key's living expenses started to be separated.

The charity's bookkeeping records were not sufficient to identify its rehabilitation activities, as such they were not sufficient to calculate with accuracy the VAT liability due. Included within the statement of financial position on page 6 is a provision for VAT of £103,859.

In August 2022, the trustees created an internal controls and procedure policy. The document included enhancing the authorisation of expenditure and procedures to use once the digitalisation of their bookkeeping function was complete. An external bookkeeper was engaged to implement the digital software. Unfortunately the appointment was not successful and this has delayed the implementation of a number of these procedures, which remain outstanding.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

- (1) except for the matter of concern noted above accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) except for the matter of concern noted above the accounts do not accord with those records; or
- (3) except for the matter of concern noted above 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....  
Ms Michelle Cleal FCA, FCCA, DChA, FMAAT  
Freeman Baker Limited  
Verulam House  
1 Cropmead  
Crewkerne  
Somerset  
TA18 7HQ

Date:

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Statement of Financial Activities**  
**for the Year Ended 1 November 2022**

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>
	Note	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>Total</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>Total</u> <u>funds</u>
		£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>							
<b>Donations and legacies</b>							
Donations	2	2,507	82,344	84,851	1,246	82,619	83,865
<b>Other trading activities</b>							
Rehabilitation income	3	-	288,463	288,463	-	229,630	229,630
Fundraising income		-	4,822	4,822	-	10,790	10,790
<b>Investment income</b>							
Interest receivable	4	-	3,523	3,523	-	2,592	2,592
<b>Other</b>							
Grants received - apprenticeship grant		-	-	-	-	1,000	1,000
<b>Total incoming resources</b>		<u>2,507</u>	<u>379,152</u>	<u>381,659</u>	<u>1,246</u>	<u>326,631</u>	<u>327,877</u>
<b>EXPENDITURE ON</b>							
Raising funds	5	-	2,126	2,126	-	2,761	2,761
Charitable activities	6	2,878	330,952	333,830	1,211	270,121	271,332
Trading activities	7	-	35,926	35,926	-	29,554	29,554
Other	8	-	7,907	7,907	-	5,881	5,881
Total resources expended		<u>2,878</u>	<u>376,911</u>	<u>379,789</u>	<u>1,211</u>	<u>308,317</u>	<u>309,528</u>
Net (expenditure)/income		<u>(371)</u>	<u>2,241</u>	<u>1,870</u>	<u>35</u>	<u>18,314</u>	<u>18,349</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		<u>1,508</u>	<u>131,651</u>	<u>133,159</u>	<u>1,473</u>	<u>113,337</u>	<u>114,810</u>
<b>Total funds carried forward</b>		<u>1,137</u>	<u>133,892</u>	<u>135,029</u>	<u>1,508</u>	<u>131,651</u>	<u>133,159</u>

This page forms part of the statutory financial statements

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Statement of Financial Position**  
**for the Year Ended 1 November 2022**

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>
	Note	<u>Restricted</u> <u>funds</u> £	<u>Unrestricted</u> <u>funds</u> £	<u>Total</u> £	<u>Restricted</u> <u>funds</u> £	<u>Unrestricted</u> <u>funds</u> £	<u>Total</u> £
<b>FIXED ASSETS</b>							
Tangible assets	12	-	65,858	65,858	-	56,557	56,557
<b>CURRENT ASSETS</b>							
Debtors	13	-	215,267	215,267	-	165,626	165,626
Cash at bank		1,137	17,703	18,840	1,508	23,590	25,098
		<u>1,137</u>	<u>232,970</u>	<u>234,107</u>	<u>1,508</u>	<u>189,216</u>	<u>190,724</u>
<b>CURRENT LIABILITIES</b>							
Creditors: amounts falling due within one year	14	-	(164,936)	(164,936)	-	(114,122)	(114,122)
		<u>-</u>	<u>(164,936)</u>	<u>(164,936)</u>	<u>-</u>	<u>(114,122)</u>	<u>(114,122)</u>
<b>NET CURRENT ASSETS</b>		<u>1,137</u>	<u>68,034</u>	<u>69,171</u>	<u>1,508</u>	<u>75,094</u>	<u>76,602</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,137</u>	<u>133,892</u>	<u>135,029</u>	<u>1,508</u>	<u>131,651</u>	<u>133,159</u>
<b>FUNDS</b>							
Unrestricted funds	15			133,892			131,651
Restricted funds				1,137			1,508
<b>Total Funds</b>				<u>135,029</u>			<u>133,159</u>

The financial statements on pages 1 to 13 were approved by the trustees on.....  
and signed on their behalf by:

..... Ms Joy Keys, Trustee

..... Mrs Samantha Bellamy, Trustee

This page forms part of the statutory financial statements

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Notes to the Financial Statements**  
**for the Year Ended 1 November 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statement**

The financial statements of the charity, 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 Standards applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial accounts have been prepared under the historical cost convention.

**Going concern**

The accounts have been prepared on the going concern basis.

Included within other debtors is an amount of £198,390 owed by Ms J Keys trustee. This is being repaid to the charity.

Included within creditors is an amount of £103,859 relating to a liability for VAT. During April 2018 the VAT threshold relating to rehabilitation income was exceeded. There are further liabilities in respect of VAT after 1 November 2022.

Ms Keys has provided assurances that she will personally pay any liabilities that the charity is unable to fund.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Rehabilitation income is shown net of VAT.

Donations and grants are only included in the Statement of Financial Activities when the general income recognition criteria are met.

The charity has received government grants relating to apprentices in the year.

Donated goods and services are measured at fair value unless impractical to do so.

The value of any voluntary help received is not included in the accounts.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs have been allocated between governance costs and other support. Governance costs comprise of all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. The trustees have allocated the costs based on the estimated number of animals held at the sanctuary for charitable purposes and rehabilitation (trading).

**Taxation**

The charity is exempt from tax on its charitable activities. The rehabilitation income is deemed to be in line with the charities primary purpose thereby exempt from tax.

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Notes to the Financial Statements**  
**for the Year Ended 1 November 2022**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

As the individual restricted funds are not considered material for the year, they are included in the notes to the financial statements as other funds.

**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.

**Tangible fixed assets**

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

Plant and machinery -	Straight line over 25 years
Equipment -	Straight line over 3 years

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Provision for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**2. DONATIONS AND LEGACIES**

During the year the charity received the following gifts in kind, these have been estimated by the trustees as follows:

- £49,952 (2021 - £50,000) of animal Feed
- £767 (2021 - £nil) of animal consumables (toys, leads etc.)
- £nil (2021 - £nil) of equipment
- £nil (2021 - £nil) of repair services

	2022 Restricted funds £	2022 Unrestricted funds £	2022 Total funds £	2021 Restricted funds £	2021 Unrestricted funds £	2021 Total funds £
Donations	2,507	31,625	34,132	1,246	32,619	33,865
Donated goods (detailed above)	-	50,719	50,719	-	50,000	50,000
Donated services	-	-	-	-	-	-
	<u>2,507</u>	<u>82,344</u>	<u>84,851</u>	<u>1,246</u>	<u>82,619</u>	<u>83,865</u>

**3. OTHER TRADING ACTIVITIES**

	2022 Restricted funds £	2022 Unrestricted funds £	2022 Total funds £	2021 Restricted funds £	2021 Unrestricted funds £	2021 Total funds £
Trading activities:						
Rehabilitation income	-	288,463	288,463	-	229,630	229,630
Fundraising:						
Raffle Income	-	582	582	-	7,668	7,668
Auction income	-	4,240	4,240	-	3,122	3,122
	<u>-</u>	<u>293,285</u>	<u>293,285</u>	<u>-</u>	<u>240,420</u>	<u>240,420</u>

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Notes to the Financial Statements**  
**for the Year Ended 1 November 2022**

4. INVESTMENT INCOME	2022	2022	2022	2021	2021	2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Trustee loan interest receivable	-	3,523	3,523	-	2,592	2,592
	-	3,523	3,523	-	2,592	2,592

5. RAISING FUNDS	2022	2022	2022	2021	2021	2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Lottery/raffle prizes	-	1,840	1,840	-	2,283	2,283
Paypal fees	-	286	286	-	478	478
	-	2,126	2,126	-	2,761	2,761

6. CHARITABLE ACTIVITIES	2022	2022	2022	2021	2021	2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Feed/consumables	2,878	91,563	94,441	1,211	72,716	73,927
Wages	-	144,489	144,489	-	94,457	94,457
Hire of equipment	-	4,392	4,392	-	2,023	2,023
Cleaning	-	6,714	6,714	-	5,339	5,339
Replacements of small items of equipment	-	7,831	7,831	-	11,749	11,749
Repairs and renewals	-	10,355	10,355	-	17,469	17,469
Travel/transport costs	-	8,621	8,621	-	10,149	10,149
Vet Bills	-	14,331	14,331	-	20,833	20,833
Printing, postage & stationery	-	1,397	1,397	-	2,506	2,506
Support costs (see note 9)	-	41,259	41,259	-	32,880	32,880
	2,878	330,952	333,830	1,211	270,121	271,332

7. TRADING ACTIVITIES	2022	2022	2022	2021	2021	2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Wages	-	16,054	16,054	-	10,496	10,496
Hire of equipment	-	488	488	-	225	225
Cleaning	-	1,678	1,678	-	1,335	1,335
Replacements of small items of equipment	-	870	870	-	1,305	1,305
Repairs and renewals	-	2,589	2,589	-	4,367	4,367
Printing, postage & stationery	-	349	349	-	626	626
Paypal fees	-	143	143	-	240	240
Support costs (see note 9)	-	13,755	13,755	-	10,960	10,960
	-	35,926	35,926	-	29,554	29,554

The trustees have re-allocated expenditure between raising funds, charitable and trading activities. The comparative accounts have been amended to reflect these changes.

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Notes to the Financial Statements**  
**for the Year Ended 1 November 2022**

**8. OTHER EXPENDITURE**

	2022	2022	2022	2021	2021	2021
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Depreciation	-	7,907	7,907	-	5,881	5,881
	-	7,907	7,907	-	5,881	5,881

**9. SUPPORT COSTS**

	2022	2022	2022	2021	2021	2021
	Charitable	Trading	Total	Charitable	Trading	Total
	activities	activities		activities	activities	
	£	£	£	£	£	£
Governance:						
Accountancy and independent examination fee	12,260	4,087	16,347	5,989	1,996	7,985
Legal and professional fees	3,253	1,085	4,338	-	-	-
Other:						
Donations	17	5	22	358	118	476
Staff training	2,798	933	3,731	2,323	775	3,098
Admin wages	-	-	-	1,909	636	2,545
Insurance	1,439	480	1,919	1,191	397	1,588
light and heat	3,835	1,279	5,114	3,533	1,178	4,711
Rent and ground rent	9,828	3,276	13,104	12,024	4,008	16,032
Telephone	2,937	979	3,916	2,111	704	2,815
IT running costs	977	326	1,303	850	284	1,134
Refreshments	396	132	528	1,290	430	1,720
Staff entertaining	618	206	824	420	140	560
Gardening	1,033	344	1,377	679	226	905
Subscriptions	67	23	90	49	16	65
Protective clothing	771	257	1,028	8	3	11
Sundry expenses	1,030	343	1,373	146	49	195
	41,259	13,755	55,014	32,880	10,960	43,840

The trustees have allocated the support costs between charitable and trading activities based on the estimated number of animals support by each activity.

**10. TRUSTEES' REMUNERATION AND BENEFITS**

The trustees of the charity have not received any remuneration. The charity has paid for personal expenditure for Ms Keys. Ms Keys has also paid for charity expenditure personally. The net total of those payments total £56,391 paid to Ms Keys.

**Trustee expenses**

The following expenses were reimbursed to the trustees:

	2022	2021
Type	£	£
Travel/transport costs	5,900	5,900
	<u>5,900</u>	<u>5,900</u>
	2022	2021
Number of trustees reimbursed for expenses or who had expenses paid by the charity	1	1
	<u>1</u>	<u>1</u>

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Notes to the Financial Statements**  
**for the Year Ended 1 November 2022**

**11. PAID EMPLOYEES**

	2022	2021
	£	£
<b>Staff costs</b>		
Salaries and wages	158,913	103,322
Social security costs	1,630	1,630
Pension costs	-	-
Total staff costs	<u>160,543</u>	<u>104,952</u>

No employees received employee benefits for the reporting period of more than £60,000

	2022	2021
<b>Average number of employees</b>		
the parts of the charity in which the employees work :-		
Fundraising	-	-
Charitable activities	10	8
Trading activities	1	1
Total	<u>11</u>	<u>9</u>

**12. TANGIBLE FIXED ASSETS**

<b>Cost</b>	Plant and machinery
At 2 November 2021	£
Additions	121,191
Impairments	17,208
At 1 November 2022	<u>138,399</u>
<b>Depreciation</b>	
At 2 November 2021	64,634
Charge for the year	7,907
Impairments	-
At 1 November 2022	<u>72,541</u>
<b>Net book value</b>	
At 2 November 2021	<u>56,557</u>
At 1 November 2022	<u>65,858</u>

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

	2022	2021
	£	£
Trade debtors	15,177	16,520
VAT repayable	-	-
Prepayments	1,700	7,107
Other debtors - Ms J Keys loan	198,390	141,999
	<u>215,267</u>	<u>165,626</u>

**14.1. CREDITOR: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	4,236	4,982
VAT liability	103,859	58,517
Wages control account	15,680	9,929
PAYE control account	1,303	2,957
Accruals	25,158	17,527
Deferred income	14,700	20,210
	<u>164,936</u>	<u>114,122</u>

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Notes to the Financial Statements**  
**for the Year Ended 1 November 2022**

**14.2. DEFERRED INCOME**

Deferred income relates to dog rehabilitation invoiced one month in advance.

Movement in deferred income	2022	2021
	£	£
Balance at the start of the reporting period	20,210	17,011
Amounts added in the current period	14,700	20,210
Amounts released to income from previous periods	<u>(20,210)</u>	<u>(17,011)</u>
Balance at the end of the reporting period	<u><u>14,700</u></u>	<u><u>20,210</u></u>

**15. MOVEMENT IN FUNDS**

	At 2.11.2021	Net movement in funds	At 1.11.2022
	£	£	£
<b>Unrestricted funds</b>			
General fund	131,651	2,241	133,892
<b>Restricted funds</b>			
Other funds	1,508	(371)	1,137
<b>Total funds</b>	<u><u>133,159</u></u>	<u><u>1,870</u></u>	<u><u>135,029</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	379,152	(376,911)	2,241
<b>Restricted funds</b>			
Other funds	2,507	(2,878)	(371)
<b>Total funds</b>	<u><u>381,659</u></u>	<u><u>(379,789)</u></u>	<u><u>1,870</u></u>

**Comparatives for movement in funds**

	At 2.11.2020	Net movement in funds	At 1.11.2021
	£	£	£
<b>Unrestricted funds</b>			
General fund	113,337	18,314	131,651
<b>Restricted funds</b>			
Other funds	1,473	35	1,508
<b>Total funds</b>	<u><u>114,810</u></u>	<u><u>18,349</u></u>	<u><u>133,159</u></u>

**THE BIRKETT-SMITH ANIMAL SANCTUARY**  
**Notes to the Financial Statements**  
**for the Year Ended 1 November 2022**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	326,631	(308,317)	18,314
<b>Restricted funds</b>			
Other funds	1,246	(1,211)	35
<b>Total funds</b>	<u>327,877</u>	<u>(309,528)</u>	<u>18,349</u>

**16. RELATED PARTY DISCLOSURES**

Ms Keys, trustee owed the charity £198,390 (2021 - £141,999) at 1 November 2022. This is disclosed in other debtors.

The loan is repayable on demand and interest has been charged at 2%, being £3,523.

During the year, £96,214 (2021 - £76,943) was paid to Ms Keys by way of direct transfers or personal expenditure. Ms Keys has paid £43,346 (2021 - £46,290) of charity expenditure personally. The net result including interest, has increased Ms Keys' loan by £56,391 (2021 - £30,653).

During the year, the charity paid rent of £10,452.48 (2021 - £10,452) to Ms Keys, trustee. This the trustees believe to be below market value. This relates to rent on the premises used by the sanctuary, and occupied by Ms Keys.

During the year, the charity paid Ms McDonald (sister of Ms Keys trustee) £nil (2021- £550) for administrative services. The trustees believe this to be a market value for the services provided.

**17. INDEPENDENT EXAMINERS FEE**

Included within support costs is an accrual for the independent examiners fee totalling £1,000 (2021 - £1,000).

# Virtual Cabinet Portal Digital Signatures

## Digital Signature Verification

You can verify that this is a genuine Virtual Cabinet Document Portal signed document by uploading it to the following secure web page:

<https://www.virtualcabinetportal.com/VerifySignedDocument>

## Signature Dates and Times

All dates and times shown in the signatures below are expressed in Coordinated Universal Time (UTC), which is generally equivalent to GMT.

You can find out more about UTC at the following web page:

<http://www.virtualcabinetportal.com/WhatIsUTC>

## Signature 1

Signed by joy keys using authentication code RVB8YjhyNk1ceDFW at IP address 86.190.149.102, on 2025/03/06 12:08:47 Z.

joy keys's e-mail address is: [joykeys@icloud.com](mailto:joykeys@icloud.com).

## Signature 2

Signed by Samantha Bellamy using authentication code QyRedmgkNzc3WjjCow== at IP address 195.171.46.243, on 2025/03/06 12:28:34 Z.

Samantha Bellamy's e-mail address is: [bellamy\\_s@sky.com](mailto:bellamy_s@sky.com).

## Signature 3

Signed by Michelle Cleal using authentication code UmJtaGNxQIZJalZP at IP address 82.152.42.131, on 2025/03/06 16:15:10 Z.

Michelle Cleal's e-mail address is: [michelle@freemanbaker.net](mailto:michelle@freemanbaker.net).