

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> |
| | | £ | £ | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS | | | | | | | |
| Donations and legacies | | | | | | | |
| Donations | 2 | 2,507 | 82,344 | 84,851 | 1,246 | 82,619 | 83,865 |
| Other trading activities | | | | | | | |
| Rehabilitation income | 3 | - | 288,463 | 288,463 | - | 229,630 | 229,630 |
| Fundraising income | | - | 4,822 | 4,822 | - | 10,790 | 10,790 |
| Investment income | | | | | | | |
| Interest receivable | 4 | - | 3,523 | 3,523 | - | 2,592 | 2,592 |
| Other | | | | | | | |
| Grants received - apprenticeship grant | | - | - | - | - | 1,000 | 1,000 |
| Total incoming resources | | <u>2,507</u> | <u>379,152</u> | <u>381,659</u> | <u>1,246</u> | <u>326,631</u> | <u>327,877</u> |
| EXPENDITURE ON | | | | | | | |
| 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> |
| Reconciliation of funds: | | | | | | | |
| 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> |
| Total funds carried forward | | <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> £ |
| FIXED ASSETS | | | | | | | |
| Tangible assets | 12 | - | 65,858 | 65,858 | - | 56,557 | 56,557 |
| CURRENT ASSETS | | | | | | | |
| 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> |
| CURRENT LIABILITIES | | | | | | | |
| Creditors: amounts falling due within one year | 14 | - | (164,936) | (164,936) | - | (114,122) | (114,122) |
| | | - | (164,936) | (164,936) | - | (114,122) | (114,122) |
| NET CURRENT ASSETS | | <u>1,137</u> | <u>68,034</u> | <u>69,171</u> | <u>1,508</u> | <u>75,094</u> | <u>76,602</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>1,137</u> | <u>133,892</u> | <u>135,029</u> | <u>1,508</u> | <u>131,651</u> | <u>133,159</u> |
| FUNDS | 15 | | | | | | |
| Unrestricted funds | | | | 133,892 | | | 131,651 |
| Restricted funds | | | | 1,137 | | | 1,508 |
| Total Funds | | | | <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 Restricted funds £ | 2022 Unrestricted funds £ | 2022 Total funds £ | 2021 Restricted funds £ | 2021 Unrestricted funds £ | 2021 Total 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 Restricted funds £ | 2022 Unrestricted funds £ | 2022 Total funds £ | 2021 Restricted funds £ | 2021 Unrestricted funds £ | 2021 Total 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 Restricted funds £ | 2022 Unrestricted funds £ | 2022 Total funds £ | 2021 Restricted funds £ | 2021 Unrestricted funds £ | 2021 Total 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 Restricted funds £ | 2022 Unrestricted funds £ | 2022 Total funds £ | 2021 Restricted funds £ | 2021 Unrestricted funds £ | 2021 Total 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:

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

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

11. PAID EMPLOYEES

| | 2022 | 2021 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Staff costs | | |
| 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

Average number of employees
the parts of the charity in which the
employees work :-

| | 2022 | 2021 |
|-----------------------|-----------|----------|
| Fundraising | - | - |
| Charitable activities | 10 | 8 |
| Trading activities | 1 | 1 |
| Total | <u>11</u> | <u>9</u> |

12. TANGIBLE FIXED ASSETS

| | |
|-----------------------|---------------------|
| Cost | Plant and machinery |
| At 2 November 2021 | £ |
| Additions | 121,191 |
| Impairments | 17,208 |
| At 1 November 2022 | <u>-</u> |
| | <u>138,399</u> |
| Depreciation | |
| At 2 November 2021 | 64,634 |
| Charge for the year | 7,907 |
| Impairments | - |
| At 1 November 2022 | <u>-</u> |
| | <u>72,541</u> |
| Net book value | |
| 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 | (20,210) | (17,011) |
| Balance at the end of the reporting period | <u>14,700</u> | <u>20,210</u> |

15. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

| | At 2.11.2020 | Net movement in funds | At 1.11.2021 |
|---------------------------|----------------|-----------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 113,337 | 18,314 | 131,651 |
| Restricted funds | | | |
| Other funds | 1,473 | 35 | 1,508 |
| Total funds | <u>114,810</u> | <u>18,349</u> | <u>133,159</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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 326,631 | (308,317) | 18,314 |
| Restricted funds | | | |
| Other funds | 1,246 | (1,211) | 35 |
| Total funds | <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.

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.

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.