THE OAK AND FURROWS WILDLIFE RESCUE CENTRE

England & Wales · Charity number 1177380

Details

Status	Registered
Legal form	CIO
Registered	2018-03-01
Register	View on the Charity Commission register

Contact

Address	Oak and Furrows Unit 6 Clearwater Business Park Frankland Road Blagrove
Phone	01793 640136
Email	info@rspcaoandf.org.uk
Website	www.rspcaoandf.org.uk

Activities

Objects: TO RELIEVE THE SUFFERING OF WILD ANIMALS IN WILTSHIRE, GLOUCESTERSHIRE, OXFORDSHIRE AND SURROUNDING AREAS WHICH HAVE BEEN INJURED OR ORPHANED, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF A WILDLIFE RESCUE CENTRE.TO ADVANCE THE EDUCATION OF THE PUBLIC IN WILTSHIRE, GLOUCESTERSHIRE, OXFORDSHIRE AND SURROUNDING AREAS IN THE NEEDS OF WILDLIFE AND IN PROVIDING INITIAL CARE TO INJURED WILDLIFE, IN PARTICULAR THROUGH THE PROVISION OF AN ADVICE SERVICE AND BY ORGANISING VISITS TO SCHOOLS AND OTHER ORGANISATIONS IN THIS AREA.

Activities: To care for all injured and orphaned wildlife in Gloucestershire band North Wiltshire. Education of the public to the needs of wildlife and visits with talks to schools and clubs in our area

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Gloucestershire
- Oxfordshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,402	£73,031	-	-
2024-03-31	£83,935	£50,121	-	-
2023-03-31	£98,600	£279,569	-	-
2022-03-31	£212,822	£15,430	-	-
2021-03-31	£278,595	£385,192	-	-

Trustees

Name	Role	Appointed
ANNE MURRAY		2020-03-20
Christopher James Laurence OBE QVRM		2020-03-20
LINDA WINONA POPE		2016-11-01
Michelle Bowyer BA		2019-02-21
STUART JOHN FORREST		2010-06-30

Accounts

Charity no. 1177380

The Oak and Furrows Wildlife Rescue Centre

Report and Unaudited Financial Statements

31 March 2025

The Oak and Furrows Wildlife Rescue Centre

Reference and administrative details

For the year ended 31 March 2025

Charity number	1177380
Registered office and operational address	Oak and Furrows Unit 6 Clearwater Business Park Frankland Road Blagrove SN5 8YZ
Trustees	The trustees who served during the year and up to the date of this report were as follows: Linda Pope — Chair Michelle Bowyer Stuart Forrest Christopher Laurence OBE Anne Murray
Bankers	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

The Oak and Furrows Wildlife Rescue Centre

Report of the trustees

For the year ended 31 March 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities
Following the transfer of assets and liabilities of the charity to RSPCA North Wiltshire and Newbury District Branch on 1 April 2020 the charity remains active to enable the charity to contact those regular donors who continue to give monies by standing order or other means to the charity and are unaware of the change in operation. Once this process has been fully completed the trustees plan to make this charity dormant and change its status to a linked charity to RSPCA North Wiltshire and Newbury District Branch CIO.

Public benefit
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review
General fund raising, charitable activities and donations and legacies totalled £32,402 (2024: £83,935) of which £nil (2024: £43,200) was received in respect of legacies. No income was received in the year with restrictions.

The charity required to have the accounts independently examined which cost £2,699 (2024: £2,886) including the cost of preparing the accounts.

Policy on reserves
The trustees review the charity's reserves policy annually, depending on the level of expenditure versus income each year.

The level of unrestricted reserves as at 31 March 2025 was £474 (2024: £41,103) and the level of restricted reserves was £Nil (2024: £Nil).

At 31 March 2025, £474 (2024: £41,103) was held in free reserves, which consist of unrestricted general funds.

Going concern
On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch in order to secure financial stability. The charity remains active to receive any legacies made in the charity's name and will do so for the foreseeable future.

Structure, governance and management
Nature of governing document
The charity is registered as a Charitable Incorporated Organisation (CIO) and is governed by its constitution adopted on the 1 March 2018. It is managed by the Board of Trustees.

Recruitment and appointment of trustees
New trustees are appointed by a majority vote of the current trustees. This follows a process of approval by current trustees, being first nominated by a trustee, meeting that nominee, and assessing whether they are appropriate for that position.

Statement of responsibilities of the trustees

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

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 10 July 2025 and signed on their behalf by

Linda Pope

Linda Pope - Chair

Independent examiner's report

To the trustees of

The Oak and Furrows Wildlife Rescue Centre

I report to the trustees on my examination of the accounts of The Oak and Furrows Wildlife Rescue Centre (the CIO) for the year ended 31 March 2025, which are set out on pages 5 to 11.

Responsibilities and basis of report
As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
(1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
(2) the accounts do not accord with those records; or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

William Guy Blake

Date: 10 July 2025
William Guy Blake ACA
Member of the ICAEW
For and on behalf of:
Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

The Oak and Furrows Wildlife Rescue Centre

Statement of financial activities

For the year ended 31 March 2025

	Note	**2025 Total £**	2024 Total £
Income from:			
Donations and legacies	2	**32,402**	83,935
Total income		**32,402**	83,935
Expenditure on:			
Raising funds		**702**	721
Charitable activities		**72,329**	49,400
Total expenditure	4	**73,031**	50,121
Net income / (expenditure) and net movement in funds		**(40,629)**	33,814
Reconciliation of funds:			
Total funds brought forward		**41,103**	7,289
Total funds carried forward		**474**	41,103

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure pertained to unrestricted funds in both periods.

The Oak and Furrows Wildlife Rescue Centre

Balance sheet

As at 31 March 2025

	Note		**2025**	2024
		£	**£**	£
Current assets				
Debtors	7	**-**		42,200
Cash at bank and in hand		**3,174**		1,789
		3,174		43,989
Liabilities				
Creditors: amounts falling due within 1 year	8	**2,700**		2,886
Net current assets			**474**	41,103
Net assets			**474**	41,103
Funds	9			
Unrestricted funds				
General funds			**474**	41,103
Total charity funds			**474**	41,103

Approved by the trustees on 10 July 2025 and signed on their behalf by

Linda Pope

Linda Pope - Chair

1. Accounting policies

a) General information and basis of preparation

The Oak and Furrows Wildlife Rescue Centre is a CIO registered in England and Wales. The registered office address is Oak and Furrows, Unit 6, Clearwater Business Park, Frankland Road, Blagrove, SN5 8YZ.

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Oak and Furrows Wildlife Rescue Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and the future plans of the charity. On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch in order to secure financial stability. Whilst the Charity has previously continued to remain active to capture any legacy income or donations it is likely that it will be officially linked to RSPCA North Wiltshire and Newbury District Branch CIO within the next 12 months. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1. **Accounting policies (continued)**

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

e) Expenditure and irrecoverable VAT (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on cost as follows:

	2025	2024
Raising funds	**0.0%**	0.0%
Charitable activities	**100.0%**	100.0%

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

k) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

1. Accounting policies (continued)

k) Accounting estimates and key judgements (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no sources of estimation uncertainty in the current or prior year.

2. Income from donations and legacies

	2025 Total £	2024 Total £
Donations	**32,402**	40,735
Legacies	**-**	43,200
Total income from donations and legacies	**32,402**	83,935

All income from donations and legacies was unrestricted in the current and prior period.

3. Government grants

The charity received no government grants in the current or prior period.

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	**2025 Total £**
Donations to RSPCA NW	-	69,595	-	**69,595**
Admin costs	702	-	34	**736**
Accountant costs	-	-	2,700	**2,700**
Sub-total	702	69,595	2,734	**73,031**
Allocation of support and governance costs		2,734	(2,734)	-
Total expenditure	**702**	**72,329**	**-**	**73,031**

Governance costs in the year were £2,700 (2023: £2,886).

4. Total expenditure (continued)
Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	**2024 Total £**
Donations to RSPCA NW	-	46,475	-	**46,475**
Admin costs	721	-	39	**760**
Accountant costs	-	-	2,886	**2,886**
Sub-total	721	46,475	2,925	**50,121**
Allocation of support and governance costs		2,925	(2,925)	-
Total expenditure	**721**	**49,400**	**-**	**50,121**

5. Net movement in funds
This is stated after charging:

	2025 £	2024 £
Trustees' remuneration	**Nil**	Nil
Trustees' reimbursed expenses	**Nil**	Nil
Independent examiner's remuneration:		
▪ Independent examination including accounts preparation (excluding VAT)	**2,250**	2,405

6. Taxation
The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7. Debtors

	2025 £	2024 £
Accrued income	**-**	42,200

8. Creditors: amounts falling due within 1 year

	2025 £	2024 £
Accruals	**2,700**	2,886

9. Contingent assets

The charity has been notified of three legacies at 31 March 2025 for which the timeline and proceeds are uncertain at the date of signing the accounts, and therefore no amounts have been recognised in the accounts.

10. Related party transactions

On 1 April 2020, the charity passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch.

During the year the charity made donations of £69,595 (2024: £46,475) to RSPCA North Wiltshire and Newbury District Branch. At the balance sheet date the amount due to/from RSPCA North Wiltshire and Newbury District Branch was £nil (2024: £nil).

Accounts

Charity registration number: 1177380

The Oak and Furrows Wildlife Rescue Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2024

The Oak and Furrows Wildlife Rescue Centre

Contents (continued)

The Oak and Furrows Wildlife Rescue Centre

Reference and Administrative Details

Chairman	L Pope
Trustees	L Pope S Forrest M Bowyer C J Laurence A Murray
Charity Registration Number	1177380
Principal Office	Blakehill Nature Reserve Malmesbury Road Leigh Wiltshire SN6 6RH
Independent Examiner	Milsted Langdon LLP 4 Queen Street Bath BA1 1HE

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

Following the transfer of assets and liabilities of the charity to RSPCA North Wiltshire and Newbury District Branch on 1 April 2020 the charity remains active to enable the charity to contact those regular donors who continue to give monies by standing order or other means to the charity and are unaware of the change in operation. Once this process has been fully completed the trustees plan to make this charity dormant and change its status to a linked charity to RSPCA North Wiltshire and Newbury District Branch CIO.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

General fund raising, charitable activities and donations and legacies totalled £83,935 (2023: £98,600) of which £43,200 (2023: £46,769) was received in respect of legacies. No income was received in the year with restrictions.

The charity required to have the accounts independently examined which cost £1,320 (2023: £1,320).

Policy on reserves

The trustees review the charity's reserves policy annually, depending on the level of expenditure versus income each year.

The level of unrestricted reserves as at 31 March 2024 was £41,103 (2023: £7,289) and the level of restricted reserves was £Nil (2023: £Nil).

At 31 March 2024, £41,103 (2023: £7,289) was held in free reserves, which consist of unrestricted general funds.

Going concern

On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch in order to secure financial stability. The charity remains active to receive any legacies made in the charity's name and will do so for the foreseeable future.

Structure, governance and management

Nature of governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is governed by its constitution adopted on the 1 March 2018. It is managed by the Board of Trustees.

The Oak and Furrows Wildlife Rescue Centre

Trustees' Report (continued)

Recruitment and appointment of trustees

New trustees are appointed by a majority vote of the current trustees. This follows a process of approval by current trustees, being first nominated by a trustee, meeting that nominee, and assessing whether they are appropriate for that position.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 18th/12/24 and signed on its behalf by:

Linda Pope

L Pope
Chairman and trustee

The Oak and Furrows Wildlife Rescue Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18th/12/24 and signed on its behalf by:

Linda Pope

L Pope
Chairman and trustee

The Oak and Furrows Wildlife Rescue Centre

Independent Examiner's Report to the trustees of The Oak and Furrows Wildlife Rescue Centre

I report to the trustees on my examination of the accounts of The Oak and Furrows Wildlife Rescue Centre for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of The Oak and Furrows Wildlife Rescue Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Oak and Furrows Wildlife Rescue Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

RJ Cadwallader
....
Robert Cadwallader FCA
Milsted Langdon LLP
4 Queen Street
Bath
BA1 1HE

Date: 23/12/2024

The Oak and Furrows Wildlife Rescue Centre

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	83,935	83,935	98,600
Total income		83,935	83,935	98,600
Expenditure on:				
Raising funds	3	(721)	(721)	(766)
Charitable activities	4	(49,400)	(49,400)	(278,803)
Total expenditure		(50,121)	(50,121)	(279,569)
Net income/(expenditure)		33,814	33,814	(180,969)
Net movement in funds		33,814	33,814	(180,969)
Reconciliation of funds				
Total funds brought forward		7,289	7,289	188,258
Total funds carried forward	11	41,103	41,103	7,289

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

The notes on pages 8 to 14 form an integral part of these financial statements.

The Oak and Furrows Wildlife Rescue Centre

(Registration number: 1177380)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	9	42,200	12,517
Cash at bank and in hand		1,789	1,423
		43,989	13,940
Creditors: Amounts falling due within one year	10	(2,886)	(6,651)
Net assets		41,103	7,289
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		41,103	7,289
Total funds	11	41,103	7,289

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on .... and signed on their behalf by:

Linda Pope
....
L Pope
Chairman and trustee

1 Accounting policies

Statement of compliance

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Oak and Furrows Wildlife Rescue Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

The financial statements have been prepared on a going concern basis.

On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch in order to secure financial stability. The charity remains active to receive any legacies made in the charity's name and will do so for the foreseeable future.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	40,735	40,735	51,831
Legacies	43,200	43,200	46,769
	83,935	83,935	98,600

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fundraising costs	721	721	766

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations to RSPCA North Wiltshire and Newbury District Branch		46,475	46,475	275,802
Support costs	4	39	39	125
Governance costs	5	2,886	2,886	2,876
		49,400	49,400	278,803

	Support costs £	2024 £	2023 £
Office expenses	39	39	125

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,320	1,320	1,320
Other fees paid to examiners	1,566	1,566	1,556
	2,886	2,886	2,876

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Independent examination fees	1,320	1,320
Accountancy fees	1,566	1,556

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2024 £	2023 £
Due from group undertakings	-	6,000
Accrued income	42,200	6,517
	42,200	12,517

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	3,170
Accruals	2,886	3,481
	2,886	6,651

11 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
Unrestricted	7,289	83,935	(50,121)	41,103

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
Unrestricted	188,258	98,600	(279,569)	7,289

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds are used for the furtherance of the charitable objects.

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	43,989	43,989
Current liabilities	(2,886)	(2,886)
Total net assets	41,103	41,103

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	13,940	13,940
Current liabilities	(6,651)	(6,651)
Total net assets	7,289	7,289

13 Related party transactions

During the year the charity made the following related party transactions:

RSPCA North Wiltshire and Newbury District Branch
(As from 1 April 2020 the operations of the charity merged with RSPCA North Wiltshire and Newbury District Branch.)
During the year the charity made donations of £46,475 (2022 - £275,802) to RSPCA North Wiltshire and Newbury District Branch. At the balance sheet date the amount due to/from from RSPCA North Wiltshire and Newbury District Branch was £Nil (2023 - £6,000). During the year, the loan to RSPCA North Wiltshire and Newbury District Branch was repaid and no interest was charged on this loan.

Accounts

Charity registration number: 1177380

The Oak and Furrows Wildlife Rescue Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2023

The Oak and Furrows Wildlife Rescue Centre

Contents (continued)

The Oak and Furrows Wildlife Rescue Centre

Reference and Administrative Details

Chairman	L Pope
Trustees	L Pope S Forrest M Bowyer C J Laurence A Murray
Charity Registration Number	1177380
Principal Office	Blakehill Nature Reserve Malmesbury Road Leigh Wiltshire SN6 6RH
Independent Examiner	Milsted Langdon LLP 4 Queen Street Bath BA1 1HE

The Oak and Furrows Wildlife Rescue Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

Following the transfer of assets and liabilities of the charity to RSPCA North Wiltshire and Newbury District Branch on 1 April 2020 the charity remains active to enable the charity to contact those regular donors who continue to give monies by standing order or other means to the charity and are unaware of the change in operation. Once this process has been fully completed the trustees plan to make this charity dormant and change its status to a linked charity to RSPCA North Wiltshire and Newbury District Branch.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

General fund raising, charitable activities and donations and legacies totalled £98,600 (2022: £213,602) of which £46,769 (2022: £149,000) was received in respect of legacies. No income was received in the year with restrictions.

The charity is required to have the accounts independently examined which cost £1,320 (2022: £1,230).

Policy on reserves

The trustees review the charity's reserves policy annually, depending on the level of expenditure versus income each year.

The level of unrestricted reserves as at 31 March 2023 was £7,289 (2022: £188,258) and the level of restricted reserves was £Nil (2022: £Nil).

Going concern

On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch in order to secure financial stability. The charity remains active to receive any legacies made in the charity's name and will do so for the foreseeable future.

Structure, governance and management

Nature of governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is governed by its constitution adopted on the 1 March 2018. It is managed by the Board of Trustees.

Recruitment and appointment of trustees

New trustees are appointed by a majority vote of the current trustees. This follows a process of approval by current trustees, being first nominated by a trustee, meeting that nominee, and assessing whether they are appropriate for that position.

The annual report was approved by the trustees of the charity on 18 December 2023 and signed on its behalf by:

....
L Pope
Chairman and trustee

The Oak and Furrows Wildlife Rescue Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18 December 2023 and signed on its behalf by:

....
L Pope
Chairman and trustee

The Oak and Furrows Wildlife Rescue Centre

Independent Examiner's Report to the trustees of The Oak and Furrows Wildlife Rescue Centre

I report to the trustees on my examination of the accounts of The Oak and Furrows Wildlife Rescue Centre for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of The Oak and Furrows Wildlife Rescue Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the The Oak and Furrows Wildlife Rescue Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

....

G J Freeman ACA
Milsted Langdon LLP
4 Queen Street
Bath
BA1 1HE

20 December 2023

The Oak and Furrows Wildlife Rescue Centre

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	98,600	98,600	213,602
Total income		98,600	98,600	213,602
Expenditure on:				
Raising funds	3	(766)	(766)	(996)
Charitable activities	4	(278,803)	(278,803)	(15,214)
Total expenditure		(279,569)	(279,569)	(16,210)
Net (expenditure)/income		(180,969)	(180,969)	197,392
Net movement in funds		(180,969)	(180,969)	197,392
Reconciliation of funds				
Total funds brought forward		188,258	188,258	(9,134)
Total funds carried forward	11	7,289	7,289	188,258

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 11.

The Oak and Furrows Wildlife Rescue Centre

(Registration number: 1177380)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	9	12,517	148,000
Cash at bank and in hand		1,423	44,034
		13,940	192,034
Creditors: Amounts falling due within one year	10	(6,651)	(3,776)
Net assets		7,289	188,258
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		7,289	188,258
Total funds	11	7,289	188,258

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 18 December 2023 and signed on their behalf by:

....
L Pope
Chairman and trustee

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance
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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
The Oak and Furrows Wildlife Rescue Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement
As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern
The financial statements have been prepared on a going concern basis.

On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch in order to secure financial stability. The charity remains active to receive any legacies made in the charity's name and will do so for the foreseeable future.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	51,831	51,831	64,602
Legacies	46,769	46,769	149,000
	98,600	98,600	213,602

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fundraising costs	766	766	996

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations to RSPCA North Wiltshire and Newbury District Branch		275,802	275,802	11,034
Support costs	4	125	125	135
Governance costs	5	2,876	2,876	4,045
		278,803	278,803	15,214

	Support costs £	2023 £	2022 £
Office expenses	125	125	135

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,320	1,320	1,230
Other fees paid to examiners	1,556	1,556	2,815
	2,876	2,876	4,045

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Independent examination fees	1,320	1,230
Accountancy fees	1,556	2,815

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2023 £	2022 £
Due from group undertakings	6,000	-
Accrued income	6,517	148,000
	12,517	148,000

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,170	-
Accruals	3,481	3,776
	6,651	3,776

11 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
Unrestricted	188,258	98,600	(279,569)	7,289

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
Unrestricted	(9,134)	212,822	(15,430)	188,258

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds are used for the furtherance of the charitable objects.

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	13,940	13,940
Current liabilities	(6,651)	(6,651)
Total net assets	7,289	7,289

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	192,034	192,034
Current liabilities	(3,776)	(3,776)
Total net assets	188,258	188,258

13 Related party transactions

During the year the charity made the following related party transactions:

RSPCA North Wiltshire and Newbury District Branch
(As from 1 April 2020 the operations of the charity merged with RSPCA North Wiltshire and Newbury District Branch.)
During the year the charity made donations of £275,802 (2022 - £11,034) to RSPCA North Wiltshire and Newbury District Branch. At the balance sheet date the amount due from RSPCA North Wiltshire and Newbury District Branch was £6,000 (2022 - £Nil). No interest is charged on the loan.

Accounts

Charity registration number: 1177380

The Oak and Furrows Wildlife Rescue Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2022

The Oak and Furrows Wildlife Rescue Centre

Contents (continued)

The Oak and Furrows Wildlife Rescue Centre

Reference and Administrative Details

Chairman	L Pope
Trustees	L Pope S Forrest M Bowyer C J Laurence A Murray P Gore, (deceased July 2021)
Charity Registration Number	1177380
Principal Office	Blakehill Nature Reserve Malmesbury Road Leigh Wiltshire SN6 6RH
Independent Examiner	Milsted Langdon LLP 4 Queen Street Bath BA1 1HE

The Oak and Furrows Wildlife Rescue Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

Following the transfer of assets and liabilities of the charity to RSPCA North Wiltshire and Newbury District Branch on 1 April 2020 the charity remains active to enable the charity to contact those regular donors who continue to give monies by standing order or other means to the charity and are unaware of the change in operation. Once this process has been fully completed the trustees plan to make this charity dormant and change its status to a linked charity to RSPCA North Wiltshire and Newbury District Branch.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

General fund raising, charitable activities and donations and legacies totalled £212,822 of which £149,000 (2021: £166,886) was received in respect of legacies. No income was received in the year with restrictions.

The charity is required to have the accounts independently examined which cost £1,230 (2021: £950).

Policy on reserves

The trustees review the charity's reserves policy annually, depending on the level of expenditure versus income each year.

The level of unrestricted reserves as at 31 March 2022 was £188,258 (2021: (£9,134)) and the level of restricted reserves was £Nil (2021: £Nil).

Going concern

On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch in order to secure financial stability. The charity remains active to receive any legacies made in the charity's name and will do so for the foreseeable future.

Structure, governance and management

Nature of governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is governed by its constitution adopted on the 1 March 2018. It is managed by the Board of Trustees.

Recruitment and appointment of trustees

New trustees are appointed by a majority vote of the current trustees. This follows a process of approval by current trustees, being first nominated by a trustee, meeting that nominee, and assessing whether they are appropriate for that position.

The Oak and Furrows Wildlife Rescue Centre

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on ....27/1/23.... and signed on its behalf by:

Linda Pope
....
L Pope
Chairman and trustee

The Oak and Furrows Wildlife Rescue Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ....27/1/23.... and signed on its behalf by:

Linda Pope
....
L Pope
Chairman and Trustee

The Oak and Furrows Wildlife Rescue Centre

Independent Examiner's Report to the trustees of The Oak and Furrows Wildlife Rescue Centre

I report to the trustees on my examination of the accounts of The Oak and Furrows Wildlife Rescue Centre for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of The Oak and Furrows Wildlife Rescue Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the The Oak and Furrows Wildlife Rescue Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

....

Milsted Langdon LLP
4 Queen Street
Bath
BA1 1HE

Date:............................

The Oak and Furrows Wildlife Rescue Centre

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	212,822	212,822	277,395
Raising funds	3	-	-	1,183
Investment income	4	-	-	17
Total income		212,822	212,822	278,595
Expenditure on:				
Raising funds	5	(216)	(216)	(380)
Charitable activities	6	(15,214)	(15,214)	(233,318)
Transfer to RSPCA North Wiltshire and Newbury District Branch	7	-	-	(205,970)
Total expenditure		(15,430)	(15,430)	(439,668)
Net income/(expenditure)		197,392	197,392	(161,073)
Net movement in funds		197,392	197,392	(161,073)
Reconciliation of funds				
Total funds brought forward		(9,134)	(9,134)	151,939
Total funds carried forward	15	188,258	188,258	(9,134)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The Oak and Furrows Wildlife Rescue Centre

(Registration number: 1177380)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	148,000	-
Cash at bank and in hand		44,034	5,267
		192,034	5,267
Creditors: Amounts falling due within one year	14	(3,776)	(14,401)
Net assets/(liabilities)		188,258	(9,134)
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		188,258	(9,134)
Total funds	15	188,258	(9,134)

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on ....27/1/23.... and signed on their behalf by:

Linda Pope
....
L Pope
Chairman and trustee

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance
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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
The Oak and Furrows Wildlife Rescue Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement
As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern
The financial statements have been prepared on a going concern basis.

On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire and Newbury District Branch in order to secure financial stability. The charity remains active to receive any legacies made in the charity's name and will do so for the foreseeable future.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	63,822	63,822	106,351
Legacies	149,000	149,000	166,886
Gift aid reclaimed	-	-	4,158
	212,822	212,822	277,395

3 Income from raising funds

	Total funds £	Total 2021 £
Local fundraising and street collection income	-	1,183
	-	1,183

4 Investment income

	Total 2022 £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	-	17

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fundraising costs	216	216	380

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Direct costs		-	-	13,177
Donations to RSPCA North Wiltshire and Newbury District Branch		11,034	11,034	182,566
Staff costs		-	-	11,000
Support costs	6	11,169	11,169	205,855
Governance costs	8	4,045	4,045	3,286
		26,248	26,248	415,884

	Support costs £	2022 £	2021 £
Animal feed	-	-	5,962
Medical expenses	-	-	7,215
Establishment costs	-	-	6,256
Repairs and maintenance	-	-	657
Telephone	-	-	663
Cleaning and skip hire	-	-	12,241
Motor expenses	-	-	758
Office expenses	135	135	2,036
Legal and professional fees	-	-	11,678
	135	135	47,466

7 Other expenditure

	Total 2022 £	Total 2021 £
Transfer to RSPCA North Wiltshire and Newbury District Branch	-	205,970
	-	205,970

As at 1 April 2020 the assets and liabilities of the charity were transferred to RSPCA North Wiltshire and Newbury District Branch. The breakdown of the transfer is detailed in note 18 of the 2021 accounts.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,230	1,230	950
Other fees paid to examiners	2,815	2,815	2,336
	4,045	4,045	3,286

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Independent examination fees	1,230	950
Accountancy fees	2,815	2,336

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

S Forrest
£Nil (2021: £652) of expenses were reimbursed to S Forrest during the year.

Expenses were reimbursed for vehicle expenses, animal feed and mobile phone charges.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Other staff costs	-	11,000

The charity does not have any employees.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2022 £	2021 £
Accrued income	148,000	-

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	5,393
Other creditors	-	6,315
Accruals	3,776	2,693
	3,776	14,401

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
Unrestricted	(9,134)	212,822	(15,430)	188,258

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
Unrestricted	(43,739)	278,595	(243,990)	(9,134)
Designated				
Wildlife Centre	141,202	-	(141,202)	-
Total unrestricted funds	97,463	278,595	(385,192)	(9,134)
Restricted				
Motor vehicle	17,320	-	(17,320)	-
Wildlife Centre	37,156	-	(37,156)	-
Total restricted funds	54,476	-	(54,476)	-
Total funds	151,939	278,595	(439,668)	(9,134)

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds are used for the furtherance of the charitable objects.

Designated funds are unrestricted funds ringfenced by the trustees for the purpose of building the Wildlife Centre. The fund balance relates to the net book value of assets purchased from designated income. Depreciation on these assets is written off annually against the designated fund.

Restricted funds represent the net book value of assets purchased from restricted income. Depreciation on these assets is written off annually against the restricted fund. During 2019 £21,300 of restricted income was received for the purpose of purchasing a motor vehicle. £14,985 of this income was used to purchase a new Mercedes van leaving unspent restricted funds of £6,315 in 2019 and 2020. Restricted income of £48,671 was also received in prior years for the purpose of building the new Wildlife Centre. This amount has been spent and is represented by a tangible fixed asset. See analysis of net assets between funds note below.

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	192,034	192,034
Current liabilities	(3,776)	(3,776)
Total net assets	188,258	188,258

	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	5,267	5,267
Current liabilities	(14,401)	(14,401)
Total net assets	(9,134)	(9,134)

17 Related party transactions

During the year the charity made the following related party transactions:

RSPCA North Wiltshire and Newbury District Branch
(As from 1 April 2020 the operations of the charity merged with RSPCA North Wiltshire and Newbury District Branch.)
During the year the charity made donations of £11,034 (2021 - £182,566) to RSPCA North Wiltshire and Newbury District Branch. At the balance sheet date the amount due to/from RSPCA North Wiltshire and Newbury District Branch was £Nil (2021 - £Nil).

Accounts

Charity registration number: 1177380

The Oak and Furrows Wildlife Rescue Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2021

The Oak and Furrows Wildlife Rescue Centre

Contents

The Oak and Furrows Wildlife Rescue Centre

Reference and Administrative Details

Chairman	L Pope
Trustees	L Pope P Gore (deceased July 2021) S Forrest S Cole M Bowyer C J Laurence A Murray
Principal Office	Blakehill Nature Reserve Malmesbury Road Leigh Wiltshire SN6 6RH
Charity Registration Number	1177380
Independent Examiner	Milsted Langdon LLP 4 Queen Street Bath BA1 1HE

The Oak and Furrows Wildlife Rescue Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

Following the transfer of assets and liabilities of the charity to RSPCA North Wiltshire and Newbury Branch on 1 April 2020 the charity remains active to enable the charity to contact those regular donors who continue to give monies by standing order or other means to the charity and are unaware of the change in operation. Once this process has been fully completed the trustees plan to make this charity dormant and change its status to a linked charity to RSPCA North Wiltshire and Newbury Branch.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees review the charity's reserves policy annually, depending on the level of expenditure versus income each year.

The level of unrestricted reserves as at 31 March 2021 was (£9,134) (2020: £97,463) and the level of restricted reserves was £Nil (2020: £54,476).

After the year end the unrestricted reserves have been brought back into surplus.

Going concern

Following the outbreak of COVID-19 and the increasing economic impact of this worldwide pandemic, the trustees scrutinised and reviewed financial information to assist the effect on the charity. From this review and due to other mitigating factors the charity was taken over by RSPCA North Wiltshire from 1 April 2020.

Structure, governance and management

Nature of governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is governed by its constitution adopted on the 1 March 2018. It is managed by the Board of Trustees.

Recruitment and appointment of trustees

New trustees are appointed by a majority vote of the current trustees. This follows a process of approval by current trustees, being first nominated by a trustee, meeting that nominee, and assessing whether they are appropriate for that position.

The Oak and Furrows Wildlife Rescue Centre

Trustees' Report

The annual report was approved by the trustees of the charity on 25 January 2022 and signed on its behalf by:

....
L Pope
Chairman and Trustee

The Oak and Furrows Wildlife Rescue Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 January 2022 and signed on its behalf by:

....
L Pope
Chairman and Trustee

The Oak and Furrows Wildlife Rescue Centre

Independent Examiner's Report to the trustees of The Oak and Furrows Wildlife Rescue Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Oak and Furrows Wildlife Rescue Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the The Oak and Furrows Wildlife Rescue Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Oak and Furrows Wildlife Rescue Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

....
G J Freeman ACA
Milsted Langdon LLP
4 Queen Street
Bath
BA1 1HE

26 January 2022

The Oak and Furrows Wildlife Rescue Centre

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	277,395	-	277,395	95,378
Charitable activities	3	-	-	-	32,455
Raising funds	4	1,183	-	1,183	5,841
Investment income	5	17	-	17	5
Total income		278,595	-	278,595	133,679
Expenditure on:					
Raising funds	6	(380)	-	(380)	(5,934)
Charitable activities	7	(233,318)	-	(233,318)	(232,097)
Transfer to RSPCA North Wiltshire	18	(151,494)	(54,476)	(205,970)	-
Total expenditure		(385,192)	(54,476)	(439,668)	(238,031)
Net expenditure		(106,597)	(54,476)	(161,073)	(104,352)
Net movement in funds		(106,597)	(54,476)	(161,073)	(104,352)
Reconciliation of funds					
Total funds brought forward		97,463	54,476	151,939	256,291
Total funds carried forward	16	(9,134)	-	(9,134)	151,939

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

The notes on pages 8 to 18 form an integral part of these financial statements.

The Oak and Furrows Wildlife Rescue Centre

(Registration number: 1177380)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	-	199,655
Current assets			
Cash at bank and in hand	14	5,267	10,690
Creditors: Amounts falling due within one year	15	(14,401)	(58,406)
Net current liabilities		(9,134)	(47,716)
Net (liabilities)/assets		(9,134)	151,939
Funds of the charity:			
Restricted income funds			
Restricted funds	16	-	54,476
Unrestricted income funds			
Unrestricted funds		(9,134)	97,463
Total funds	16	(9,134)	151,939

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 25 January 2022 and signed on their behalf by:

....
L Pope
Chairman and Trustee

1 Accounting policies

Statement of compliance
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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
The Oak and Furrows Wildlife Rescue Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement
The charity has adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

On 1 April 2020, The Oak and Furrows Wildlife Rescue Centre passed all trade and assets across to RSPCA North Wiltshire in order to secure financial stability. The charity remains active to receive any legacies made in the charity's name and will do so for the foreseeable future.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations	106,351	106,351	85,237
Legacies	166,886	166,886	4,500
Gift aid reclaimed	4,158	4,158	5,641
	277,395	277,395	95,378

Amounts included above relating to restricted funds total £Nil (2020: £Nil).

3 Income from charitable activities

	Total 2021 £	Total 2020 £
Membership	-	32,455

Amounts included above relating to restricted funds total £Nil (2020: £Nil).

4 Income from raising funds

	Unrestricted funds General £	Total funds £	Total 2020 £
Local fundraising and street collection income	1,183	1,183	5,841
	1,183	1,183	5,841

Amounts included above relating to restricted funds total £Nil (2020: £Nil).

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	17	17	5

Amounts included above relating to restricted funds total £Nil (2020: £Nil).

6 Expenditure on raising funds

	Direct costs £	Total 2021 £	Total 2020 £
Fundraising costs	380	380	5,934

Amounts included above relating to restricted funds total £Nil (2020: £Nil).

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Direct costs		13,177	13,177	17,588
Donations to RSPCA North Wiltshire		182,566	182,566	-
Staff costs	11	11,000	11,000	144,499
Support costs		23,289	23,289	63,524
Governance costs	8	3,286	3,286	6,486
		233,318	233,318	232,097

	Direct costs £	Support costs £	2021 £	2020 £
Animal feed	5,962	-	5,962	5,750
Medical expenses	7,215	-	7,215	11,838
Establishment costs	-	6,256	6,256	13,684
Repairs and maintenance	-	657	657	1,350
Telephone	-	663	663	1,240
Cleaning and skip hire	-	12,241	12,241	11,397
Motor expenses	-	758	758	6,986
Office expenses	-	2,036	2,036	4,612
Legal and professional fees	-	11,678	11,678	7,031
Staff training	-	-	-	930
Depreciation	-	-	-	16,294
	13,177	34,289	47,466	81,112

Amounts included above relating to restricted funds total £Nil (2020: £5,615).

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	950	950	1,200
Other fees paid to examiners	2,336	2,336	3,600
Legal fees	-	-	1,686
	3,286	3,286	6,486

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	-	16,294
Independent examination fees	950	1,200
Accountancy fees	2,336	3,600

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

S Forrest
£652 (2020: £4,694) of expenses were reimbursed to S Forrest during the year.

Expenses were reimbursed for vehicle expenses, animal feed and mobile phone charges.

Donations made by the trustees without any conditions attached totalled £Nil for the year (2020 - £180).

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	-	128,094
Social security costs	-	4,401
Pension costs	-	1,821
Redundancy payments	-	10,183
Other staff costs	11,000	-
	11,000	144,499

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	-	8

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2020 - £13,593).

12 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	229,840	25,727	29,795	285,362
Transfer to RSPCA North Wiltshire	(229,840)	(25,727)	(29,795)	(285,362)
At 31 March 2021	-	-	-	-
Depreciation				
At 1 April 2020	51,484	21,825	12,398	85,707
Transfer to RSPCA North Wiltshire	(51,484)	(21,825)	(12,398)	(85,707)
At 31 March 2021	-	-	-	-
Net book value				
At 31 March 2021	-	-	-	-
At 31 March 2020	178,356	3,902	17,397	199,655

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £Nil (2020 - £178,356) in respect of leaseholds.

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	5,267	10,690

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,393	-
Other taxation and social security	-	1,341
Other creditors	6,315	52,265
Accruals	2,693	4,800
	14,401	58,406

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
Unrestricted	(43,739)	278,595	(243,990)	(9,134)
Designated				
Wildlife Centre	141,202	-	(141,202)	-
Total unrestricted funds	97,463	278,595	(385,192)	(9,134)
Restricted funds				
Motor vehicle	17,320	-	(17,320)	-
Wildlife Centre	37,156	-	(37,156)	-
Total restricted funds	54,476	-	(54,476)	-
Total funds	151,939	278,595	(439,668)	(9,134)

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General					
Unrestricted	39,688	133,679	(225,169)	8,063	(43,739)
Designated					
Wildlife Centre	156,512	-	(7,247)	(8,063)	141,202
Total unrestricted funds	196,200	133,679	(232,416)	-	97,463
Restricted					
Motor vehicle	20,988	-	(3,668)	-	17,320
Wildlife Centre	39,103	-	(1,947)	-	37,156
Total restricted funds	60,091	-	(5,615)	-	54,476
Total funds	256,291	133,679	(238,031)	-	151,939

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds are used for the furtherance of the charitable objects.

Designated funds are unrestricted funds ringfenced by the trustees for the purpose of building the Wildlife Centre. The fund balance relates to the net book value of assets purchased from designated income. Depreciation on these assets is written off annually against the designated fund.

Restricted funds represent the net book value of assets purchased from restricted income. Depreciation on these assets is written off annually against the restricted fund. During 2019 £21,300 of restricted income was received for the purpose of purchasing a motor vehicle. £14,985 of this income was used to purchase a new Mercedes van leaving unspent restricted funds of £6,315 in 2019 and 2020. Restricted income of £48,671 was also received in prior years for the purpose of building the new Wildlife Centre. This amount has been spent and is represented by a tangible fixed asset. See analysis of net assets between funds note below.

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	5,267	5,267
Current liabilities	(14,401)	(14,401)
Total net assets	(9,134)	(9,134)

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General £	Designated £	£	£
Tangible fixed assets	10,292	141,202	48,161	199,655
Current assets	4,375	-	6,315	10,690
Current liabilities	(58,406)	-	-	(58,406)
Total net assets	(43,739)	141,202	54,476	151,939

18 Transfer to RSPCA North Wiltshire

As at 1 April 2020 the assets and liabilities of the charity were transferred to RSPCA North Wiltshire. The following table sets out the fair values of the assets and liabilities transferred.

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Land and buildings	-	141,202	37,156	178,358
Motor vehicles	6,390	-	11,005	17,395
Furniture and equipment	3,902	-	-	3,902
Current assets	-	-	6,315	6,315
	10,292	141,202	54,476	205,970

19 Related party transactions

During the year the charity made the following related party transactions:

RSPCA North Wiltshire
(As from 1 April 2020 the operations of the charity merged with RSPCA North Wiltshire.)
During the year the charity received a loan from RSPCA North Wiltshire of £Nil (2020: £52,000), to support the charity's working capital requirements. The loan is interest free and repayable on demand. At the balance sheet date the amount due to/from to RSPCA North Wiltshire was £Nil (2020 - £52,000).

C Pope
(Husband of L Pope, a trustee.)
During the year the charity paid £Nil (2020: £4,600) to C Pope in relation to his sub-contracted role as CEO and was subsequently employed by the charity for the same role from 1 July 2019. His salary has been disclosed within note 11 as key management personnel. L Pope was not involved in the decision making process regarding appointment. C Pope left the employment of the charity and resigned as CEO on 29 February 2020. At the balance sheet date the amount due to/from C Pope was £Nil (2020 - £Nil).