

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

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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		<u>278,595</u>	<u>-</u>	<u>278,595</u>	<u>133,679</u>
Expenditure on:					
Raising funds	6	(380)	-	(380)	(5,934)
Charitable activities	7	(233,318)	-	(233,318)	(232,097)
Transfer to RSPCA North Wiltshire	18	<u>(151,494)</u>	<u>(54,476)</u>	<u>(205,970)</u>	<u>-</u>
Total expenditure		<u>(385,192)</u>	<u>(54,476)</u>	<u>(439,668)</u>	<u>(238,031)</u>
Net expenditure		<u>(106,597)</u>	<u>(54,476)</u>	<u>(161,073)</u>	<u>(104,352)</u>
Net movement in funds		(106,597)	(54,476)	(161,073)	(104,352)
Reconciliation of funds					
Total funds brought forward		<u>97,463</u>	<u>54,476</u>	<u>151,939</u>	<u>256,291</u>
Total funds carried forward	16	<u>(9,134)</u>	<u>-</u>	<u>(9,134)</u>	<u>151,939</u>

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 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	<u>(14,401)</u>	<u>(58,406)</u>
Net current liabilities		<u>(9,134)</u>	<u>(47,716)</u>
Net (liabilities)/assets		<u>(9,134)</u>	<u>151,939</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	-	54,476
Unrestricted income funds			
Unrestricted funds		<u>(9,134)</u>	<u>97,463</u>
Total funds	16	<u>(9,134)</u>	<u>151,939</u>

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

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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
	<u>277,395</u>	<u>277,395</u>	<u>95,378</u>

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

3 Income from charitable activities

	Total 2021 £	Total 2020 £
Membership	<u>-</u>	<u>32,455</u>

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
	<u>1,183</u>	<u>1,183</u>	<u>5,841</u>

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
	<u>17</u>	<u>17</u>	<u>5</u>

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

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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
		<u>233,318</u>	<u>233,318</u>	<u>232,097</u>

	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
	<u>13,177</u>	<u>34,289</u>	<u>47,466</u>	<u>81,112</u>

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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
	<u>3,286</u>	<u>3,286</u>	<u>6,486</u>

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	<u>2,336</u>	<u>3,600</u>

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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	-
	<u>11,000</u>	<u>144,499</u>

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	<u>-</u>	<u>8</u>

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.

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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	<u>(229,840)</u>	<u>(25,727)</u>	<u>(29,795)</u>	<u>(285,362)</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation				
At 1 April 2020	51,484	21,825	12,398	85,707
Transfer to RSPCA North Wiltshire	<u>(51,484)</u>	<u>(21,825)</u>	<u>(12,398)</u>	<u>(85,707)</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>178,356</u>	<u>3,902</u>	<u>17,397</u>	<u>199,655</u>

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	<u>5,267</u>	<u>10,690</u>

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	<u>2,693</u>	<u>4,800</u>
	<u>14,401</u>	<u>58,406</u>

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Funds

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

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

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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		Total funds
	General		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
	General	Designated	funds	at 31 March
	£	£	£	2020
				£
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

The Oak and Furrows Wildlife Rescue Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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
	<u>10,292</u>	<u>141,202</u>	<u>54,476</u>	<u>205,970</u>

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).