

**Report of the Trustees and Financial Statements**  
**for the Year Ended 31 March 2021**  
**for**  
**Coppershell Farm Sanctuary**

**Coppershell Farm Sanctuary**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 9</b>
<b>Detailed Statement of Financial Activities</b>	<b>10</b>

## **Coppershell Farm Sanctuary**

### **Report of the Trustees** **for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

Our main objectives are to provide care and attention for abandoned, neglected or unwanted animals and help them find a loving, permanent home. We offer educational support on animal welfare and pet ownership.

#### **ACHIEVEMENTS AND PERFORMANCE**

Since the charity was founded in 2019 it has continued to grow and be a success, the sanctuary is now home to over 250 residents across 62 acres of farmland with over 900 animals rehomed or wildlife released during 2021. COVID19 has seen a reduced number of fundraising events and hindered our ability to open to the public for set days as planned. Coppershell farm sanctuary was not eligible for government grants.

During 20/21 Coppershell's daily volunteer support go from under ten people to over 35, our online community grew greatly and saw our main source of income from online donations. Completion of building works included a purpose-built pig yard, 2 aviary units suitable for up to 50 birds each, secure fencing for the surrounding paddocks meaning all 62 acres are now secure.

#### **FUTURE**

Coppershell Farm Sanctuary will continue to rescue, rehabilitate and rehome animals that need help and move forward with opening up our doors to the public. We will also seek to secure funding to build a 10-unit cattery to further the help the large amount of cat requests we are receiving.

#### **FINANCIAL REVIEW**

##### **Financial position**

There is a surplus in the year of £6,113.

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of 3 - 6 months expenditure. The trustees consider that a reserve at this level will ensure that, in the event of a significant drop in income, will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. However, it being the first period of the Charity we are hopeful that the reserves level will be met by 31 March 2022. The current level of general reserves is £6,113 which is lower than the level required.

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

##### **Governing document**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1184018

##### **Principal address**

The Sty  
Coppershell  
Gastard  
Wiltshire  
SN13 9PZ

##### **Trustees**

Mrs G A'Court  
M A'Court  
T Hitchen  
D E R Jeffs

**Coppershell Farm Sanctuary**

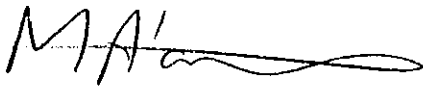
**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Andy Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Approved by order of the board of trustees on 27 JAN 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M A'Court', written over a dotted line.

Mr M A'Court - Trustee

**Independent Examiner's Report to the Trustees of  
Coppershell Farm Sanctuary**

**Independent examiner's report to the trustees of Coppershell Farm Sanctuary**

I report to the charity trustees on my examination of the accounts of Coppershell Farm Sanctuary (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

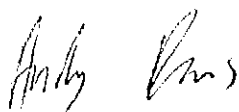
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 Trust 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.



Andy Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 28 JANUARY 2022

**Coppershell Farm Sanctuary**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

		Year Ended 31.3.21 Unrestricted fund £	Period 21.6.19 to 31.3.20 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		50,287	27,346
<b>EXPENDITURE ON</b>			
Other		<u>48,496</u>	<u>23,024</u>
<b>Total</b>		<u>48,496</u>	<u>23,024</u>
<b>NET INCOME</b>		1,791	4,322
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>4,322</u>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,113</u></u>	<u><u>4,322</u></u>

The notes form part of these financial statements

**Coppershell Farm Sanctuary**

**Balance Sheet**  
**31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		8,352	4,802
<b>CREDITORS</b>			
Amounts falling due within one year	5	(2,239)	(480)
<b>NET CURRENT ASSETS</b>		<u>6,113</u>	<u>4,322</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,113</u>	<u>4,322</u>
<b>NET ASSETS</b>		<u>6,113</u>	<u>4,322</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>6,113</u>	<u>4,322</u>
<b>TOTAL FUNDS</b>		<u>6,113</u>	<u>4,322</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 JAN 2022 and were signed on its behalf by:



.....  
M A'Court - Trustee

The notes form part of these financial statements

## Coppershell Farm Sanctuary

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

#### **1. ACCOUNTING POLICIES**

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

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

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

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



**Coppershell Farm Sanctuary**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the period ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the period ended 31 March 2020.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	27,346
 <b>EXPENDITURE ON</b>	
Other	<u>23,024</u>
<b>NET INCOME</b>	4,322
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>4,322</u></u>

**Coppershell Farm Sanctuary**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

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

	31.3.21	31.3.20
	£	£
Trade creditors	1,243	-
Other creditors	<u>996</u>	<u>480</u>
	<u>2,239</u>	<u>480</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
<b>Unrestricted funds</b>			
General fund	4,322	1,791	6,113
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>4,322</u>	<u>1,791</u>	<u>6,113</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,287	(48,496)	1,791
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>50,287</u>	<u>(48,496)</u>	<u>1,791</u>

**Comparatives for movement in funds**

	Net movement in funds	At
	£	31.3.20
		£
<b>Unrestricted funds</b>		
General fund	4,322	4,322
	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>4,322</u>	<u>4,322</u>

**Coppershell Farm Sanctuary**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,346	(23,024)	4,322
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,346</u>	<u>(23,024)</u>	<u>4,322</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Coppershell Farm Sanctuary**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	Year Ended 31.3.21 £	Period 21.6.19 to 31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	2	1
Donations	<u>50,285</u>	<u>27,345</u>
	<u>50,287</u>	<u>27,346</u>
<b>Total Incoming resources</b>	50,287	27,346
<b>EXPENDITURE</b>		
<b>Other</b>		
Animal Feed	7,334	4,646
Animal Costs (other)	7,022	1,237
Veterinary Costs	16,118	4,231
Building/Land Repairs	<u>12,653</u>	<u>9,612</u>
	43,127	19,726
<b>Support costs</b>		
<b>Other</b>		
Travelling	400	-
Vehicle Expenses	223	-
Vehicle Fuel	578	-
Accountancy fees	516	480
Insurance	912	539
Postage and stationery	187	330
Sundries	298	68
Waste Disposal	513	449
Computer costs	1,357	746
Paypal Fees	341	686
Advertising	<u>44</u>	<u>-</u>
	<u>5,369</u>	<u>3,298</u>
<b>Total resources expended</b>	<u>48,496</u>	<u>23,024</u>
<b>Net Income</b>	<u>1,791</u>	<u>4,322</u>

This page does not form part of the statutory financial statements