

**Report of the Trustees and Financial Statements**  
**for the Year Ended 31 March 2024**  
**for**  
**Coppershell Animal Rescue**

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

**Coppershell Animal Rescue**

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**for the Year Ended 31 March 2024**

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**Coppershell Animal Rescue**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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**

**Objectives and aims**

Since the charity was founded in 2019 it has continued to grow and be a success, the sanctuary is now home to over 130 residents across 62 acres of farmland and we have rescued over 400 animals. Our residents come from different backgrounds and have extremely different personalities, but one thing they all have in common - they needed help.

Our Mission - To provide, care and attention for abandoned, neglected or unwanted animals and help them find a loving, permanent home.

Our Vision - A world that understands animals are sentient beings to be treated with kindness and respect.

Our Values - Approachability - Be accessible and open to all

Equality - Treat all living things as we wish to be treated

Kindness - Demonstrate compassion and respect in our work

Positivity - Be a positive influence and lead by example

Transparency - Be open and honest

**FINANCIAL REVIEW**

**Financial position**

There is a surplus in the year of £6,324.

**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.

**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 Animal Rescue

Report of the Trustees  
for the Year Ended 31 March 2024

**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 31 Jan 2025 and signed on its behalf by:

Genna Acourt

Genna Acourt (Jan 31, 2025 16:19 GMT)

.....  
Mrs G A'Court - Trustee

**Independent Examiner's Report to the Trustees of  
Coppershell Animal Rescue**

**Independent examiner's report to the trustees of Coppershell Animal Rescue**

I report to the charity trustees on my examination of the accounts of Coppershell Animal Rescue (the Trust) for the year ended 31 March 2024.

**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: 31 January 2025

**Coppershell Animal Rescue**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>66,916</u>	<u>64,911</u>
<b>EXPENDITURE ON</b>			
Other		<u>60,592</u>	<u>53,223</u>
<b>Total</b>		<u>60,592</u>	<u>53,223</u>
<b>NET INCOME</b>		6,324	11,688
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>22,241</u>	<u>10,553</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>28,565</u></u>	<u><u>22,241</u></u>

The notes form part of these financial statements



**Coppershell Animal Rescue**

**Balance Sheet**  
**31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	10,353	-
<b>CURRENT ASSETS</b>			
Cash at bank		27,953	23,929
<b>CREDITORS</b>			
Amounts falling due within one year	6	(9,741)	(1,688)
<b>NET CURRENT ASSETS</b>		<u>18,212</u>	<u>22,241</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>28,565</u>	<u>22,241</u>
<b>NET ASSETS</b>		<u>28,565</u>	<u>22,241</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>28,565</u>	<u>22,241</u>
<b>TOTAL FUNDS</b>		<u>28,565</u>	<u>22,241</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31.3.2025 and were signed on its behalf by:

Genna Acourt

Genna Acourt (Jan 31, 2025 16:19 GMT)

.....  
G A'Court - Trustee

The notes form part of these financial statements

**Coppershell Animal Rescue**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**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.

**Tangible fixed assets**

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

Plant and machinery      -    20% on reducing balance

**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.



**Coppershell Animal Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>64,911</u>
 <b>EXPENDITURE ON</b>	
Other	<u>53,223</u>
 <b>NET INCOME</b>	 11,688
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>10,553</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>22,241</u></u>

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2023	11,338	-	11,338
Additions	<u>-</u>	<u>1,500</u>	<u>1,500</u>
At 31 March 2024	<u>11,338</u>	<u>1,500</u>	<u>12,838</u>
 <b>DEPRECIATION</b>			
Charge for year	<u>2,110</u>	<u>375</u>	<u>2,485</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2024	<u>9,228</u>	<u>1,125</u>	<u>10,353</u>
At 31 March 2023	<u>11,338</u>	<u>-</u>	<u>11,338</u>

**Coppershell Animal Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

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

	31.3.24	31.3.23
	£	£
Trade creditors	9,045	1,052
Other creditors	<u>696</u>	<u>636</u>
	<u>9,741</u>	<u>1,688</u>

**6. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
<b>Unrestricted funds</b>			
General fund	22,241	6,324	28,565
	<u>22,241</u>	<u>6,324</u>	<u>28,565</u>
<b>TOTAL FUNDS</b>			
	<u>22,241</u>	<u>6,324</u>	<u>28,565</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	66,916	(60,592)	6,324
	<u>66,916</u>	<u>(60,592)</u>	<u>6,324</u>
<b>TOTAL FUNDS</b>			
	<u>66,916</u>	<u>(60,592)</u>	<u>6,324</u>

**Comparatives for movement in funds**

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
<b>Unrestricted funds</b>			
General fund	10,553	11,688	22,241
	<u>10,553</u>	<u>11,688</u>	<u>22,241</u>
<b>TOTAL FUNDS</b>			
	<u>10,553</u>	<u>11,688</u>	<u>22,241</u>

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	64,911	(53,223)	11,688
	<u>64,911</u>	<u>(53,223)</u>	<u>11,688</u>
<b>TOTAL FUNDS</b>			
	<u>64,911</u>	<u>(53,223)</u>	<u>11,688</u>

**Coppershell Animal Rescue**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	10,553	18,012	28,565
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>10,553</u>	<u>18,012</u>	<u>28,565</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	131,827	(113,815)	18,012
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>131,827</u>	<u>(113,815)</u>	<u>18,012</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**Coppershell Animal Rescue**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	60,367	60,081
Other income	<u>6,549</u>	<u>4,829</u>
	<u>66,916</u>	<u>64,911</u>
<b>Total incoming resources</b>	66,916	64,911
<b>EXPENDITURE</b>		
<b>Other</b>		
Animal Feed	6,565	11,543
Animal Costs (other)	6,926	5,974
Veterinary Costs	20,981	19,109
Building/Land Repairs	16,210	10,856
Agricultural Contractors	-	726
Plant and machinery	2,110	-
Motor vehicles	<u>375</u>	<u>-</u>
	53,167	48,208
<b>Support costs</b>		
<b>Other</b>		
Vehicle Expenses	2,314	1,167
Vehicle Fuel	602	390
Accountancy fees	696	636
Insurance	1,930	1,073
Postage and stationery	981	764
Sundries	315	237
Computer costs	587	319
Subscriptions	-	296
Paypal Fees	<u>-</u>	<u>133</u>
	<u>7,425</u>	<u>5,015</u>
<b>Total resources expended</b>	<u>60,592</u>	<u>53,223</u>
<b>Net income</b>	<u><u>6,324</u></u>	<u><u>11,688</u></u>

This page does not form part of the statutory financial statements