

WOODLANDS ANIMAL SANCTUARY

England & Wales · Charity number 1190858

Details

Other names	WOODLANDS ANIMAL SANCTUARY (HOLMESWOOD) LIMITED
Status	Registered
Legal form	CIO
Registered	2020-08-14
Register	View on the Charity Commission register

Contact

Address	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Phone	01704823293
Email	info@animalsanctuary.org.uk
Website	www.woodlandsanimalsanctuary.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO RELIEVE THE SUFFERING OF ANIMALS, IN PARTICULAR CATS, HEDGEHOGS, GUINEA PIGS, HAMSTERS, BIRDS, GOATS, SHEEP, PONIES, DONKEYS AND HORSES WHO ARE IN NEED OF CARE AND ATTENTION, AND IN PARTICULAR TO PROVIDE OR MAINTAIN REFUGE, SECURE HOMES, SANCTUARIES OR OTHER FACILITIES FOR THE RECEPTION AND CARE OF UNWANTED DOMESTIC ANIMALS AND THE TREATMENT OF SICK OR ILL-TREATED DOMESTIC ANIMALS.

Activities: The Charity's purpose is to relieve the suffering of animals, in particular cats, hedgehogs, guinea pigs, hamsters, birds, goats, sheep, ponies, donkeys and horses in the Northwest of England and to provide or maintain refuge, secure homes, sanctuaries or other facilities for the reception and care of unwanted domestic animals.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Knowsley
- Lancashire
- Liverpool City
- Sefton
- St Helens

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£390,966	£433,805	-	-
2024-02-29	£314,107	£305,849	-	-
2023-02-28	£201,920	£255,724	-	-
2022-02-28	£175,940	£156,546	-	-
2021-08-13	£397,378	£146,201	-	-

Trustees

Name	Role	Appointed
Victoria McDerby	Chair	2020-06-27
Caroline Simpson		2021-02-07
David Graham Tindall		2024-08-20
Dr Alison Jane Speakman PhD		2020-06-27
Helen Denise Wareham		2022-07-31
James Lee Cavey		2025-12-08
Neil Hailwood		2025-03-26

Accounts

Trustees' Annual Report for the Period

1 April 2024 to 31 March 2025

Charity name: Woodlands Animal Sanctuary

Charity registration number: 1190858

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

Woodlands Animal Sanctuary exists to rescue, rehabilitate and rehome abandoned and mistreated animals. Our core focus is on rescue and rehabilitation of cats in Lancashire and Merseyside, and equines, goats, and birds from across the country on an as-needed basis. Our constitution empowers us to relieve the suffering of animals in need, provide temporary and permanent sanctuary, provide social prescribing opportunities through volunteering, provide cost of living support to animal owners, and to educate the public on responsible pet ownership.

Summary of the main activities in relation to those purposes for the public benefit

This year, our small team of staff and dedicated volunteers have:

- Rescued 243 animals from neglect, abandonment, or crisis situations
- Provided full veterinary assessment and care for all animals in our protection
- Rehomed 216 cats, included those born on site, to carefully vetted forever homes
- Operated a behavioural rehabilitation programme for traumatised animals
- Delivered educational sessions at local schools, open days and at our Community Hub.
- Provided low-cost sale of pre-loved items via our community hub to assist people struggling with the cost of living.
- Provided pet food parcels at our pet food bank for animal owners struggling with the cost of living.
- Hosted weekly craft workshops to help those who are suffering from social isolation to meet new people whilst raising funds for animal welfare.

Statement confirming trustees have had regard to Charity Commission guidance on public benefit

The trustees confirm they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Our work benefits both animals and the wider community through improved animal welfare, reduced stray populations, educational outreach, cost of living support, and social prescribing opportunities for those suffering with mental health issues or special educational needs.

Contribution made by volunteers

Our 178 regular volunteers contributed approximately 18,900 hours this year – the equivalent of 10 full-time staff. From cat cuddling and stable cleaning, event logistics, set up and on-site support, through to donation sorting and merchandising our volunteers are the heartbeat of Woodlands Animal Sanctuary.

Achievements and Performance

Summary of main achievements

This year has seen unprecedented challenges, yet significant success.

With an early start to kitten season having already placed strain on finances during a period where donations traditionally drop, the first quarter also saw the compound impact of the cost of living, on both animal abandonment and sanctuary costs. Despite this we were able to grow our donor pool via a series of urgent appeals to specific rescue cases.

Through investing in a specialist charity CRM in April we were able to enact a series of process efficiencies, generate a better understanding of our donors and fundraising pathways, and improve communication workflows. This essentially allowed us to reduce administrative tasks and focus our employees on our core fundraising and care functions without increasing FTE overheads.

In October we launched our first ever retail outlet. However, rather than just operate in the traditional charity retail space our mission was to alleviate the financial pressures on families through sale of low priced pre-loved goods, to keep animals with their families via provision of a pet food bank, and support those suffering from social isolation via a series of crafting workshops. All three areas have proven to be an asset to the community.

Performance of fundraising activities against objectives set

We set an ambitious target of significantly expanding our donor base this year, to stave off reliability on a small core donor base, which we achieved through the implementation of CRM software which facilitated donations, and donor records, and email campaigns in one place.

As part of this strategy we undertook a website rebuild to incorporate new donation options, alongside improvements of our sponsorship packages, and this was supported by a series of campaigns across social media, and two largescale appeals which achieved national and regional media coverage.

As of year-end we maintained a database of circa 3,500 active donor records compared to around 1,200 at the start of the year, and donation income generated stood at £194.3k compared to £100.6 the previous year.

Financial Review

Statement explaining the policy for holding reserves

The trustees have established a policy objective, whereby unrestricted funds not committed or invested in tangible fixed assets ('free reserves') should be 6-8 months of operational costs to smooth income fluctuations and ensure continuity of service for animals in our care.

Details of fund materially in deficit

No funds are in material deficit.

Explanation of any uncertainties about the charity continuing as a going concern

The trustees have assessed the charity's ability to continue as a going concern and have no material uncertainties to report. Our increased regular giving provides stability, though we remain vigilant regarding economic conditions and rising operating costs. Expansion of our retail arm will help to diversify our income stream away from reliance on public donations during a continued cost of living crisis.

The charity's principal sources of funds

44.5% of our income came from public donations, 11% from legacy gifts, 10% from grants, 11% from our charity shop and 6% from our major fundraising events.

A description of the principal risks facing the charity

Key risks include:

1. Increasing veterinary costs outpacing income growth
2. Staff retention in a competitive employment market
3. Premises limitations as demand for services grows
4. Reliance on a small number of major donors
5. Donor exhaustion from either an emotional or financial perspective.

Mitigation strategies include exploring a veterinary partnership model, implementing a staff wellbeing programme, the creation of donor stewarding pathways, more focus on rescue story telling rather than appeals, development of new corporate sponsorship packages, and further diversifying income streams via retail expansion.

Structure, Governance and Management

How is the charity constituted?

Charitable Incorporated Organisation (CIO)

Trustee selection methods

Trustees are appointed by existing trustees based on skills assessment and skills gap on the board. Trustees are elected for a period of 3 years after which they can choose either to apply to be re-elected or to retire.

The charity's organisational structure

The charity is led by Victoria McDerby, daughter of the original founder, Jacqui McDerby, and reports to the Board of Trustees. Operations are structured into four departments: Animal Care (led by the Animal Care Manager), Fundraising & Marketing, Community Engagement, and Retail. All department heads meet monthly to coordinate activities.

Relationship with any related parties

Woodlands Animal Sanctuary is an independent charity but works closely with local veterinary practices and other regional animal welfare organisations through the Association of Cat and Dog Homes.

Reference and Administrative details

Charity name: Woodlands Animal Sanctuary

Other name the charity uses: Woodlands Animal Sanctuary Community Hub

Registered charity number: 1190858

Charity's principal address: Woodlands Farm, Sandy Lane, Holmeswood, Lancashire, L40 2UE

Name and address of advisers:

Accountants:

Achieve Accountancy Ltd, Station House, Stamford New Road, Altrincham, WA14 1EP

Charity registration number: 1190858

Woodlands Animal Sanctuary

Annual Report and Financial Statements

for the Year Ended 28 February 2025

Achieve Accounting Limited
Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

Woodlands Animal Sanctuary

Reference and Administrative Details

Charity Registration Number	1190858
Working name:	Woodlands Animal Sanctuary
Principal Office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Ms Victoria McDerby Dr A J Speakman PhD Mrs Caroline Simpson Helen Wareham David Tindall
Registered Office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	Achieve Accounting Limited Fao Achieve Accounting Limited Station House Stamford New Road Altrincham Cheshire WA14 1EP

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025 which are set out on pages 4 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of Woodlands Animal Sanctuary you are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this period under section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of Woodlands Animal Sanctuary are not required to be audited under the company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act and have examined the accounts under Section 43 of the 1993 Act. I will state any particular matters that has come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 28 February 2025.

Independent examiner's statement

Since Woodlands Animal Sanctuary's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Woodlands Animal Sanctuary as required by section 130 of the Charities 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 the 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.

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

Achieve Accounting Limited

Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

29 July 2025

Woodlands Animal Sanctuary

Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		293,043	-	293,043
Fundraising activities		58,054	-	58,054
Other income		39,869	-	39,869
Total income		<u>390,966</u>	<u>-</u>	<u>390,966</u>
Expenditure on:				
Raising funds		(155,866)	-	(155,866)
Other expenditure		<u>(262,189)</u>	<u>(15,750)</u>	<u>(277,939)</u>
Total expenditure		<u>(418,055)</u>	<u>(15,750)</u>	<u>(433,805)</u>
Net expenditure		<u>(27,089)</u>	<u>(15,750)</u>	<u>(42,839)</u>
Net movement in funds		(27,089)	(15,750)	(42,839)
Reconciliation of funds				
Total funds brought forward		<u>114,774</u>	<u>110,250</u>	<u>225,024</u>
Total funds carried forward	8	<u><u>87,685</u></u>	<u><u>94,500</u></u>	<u><u>182,185</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		289,170	-	289,170
Other trading activities		<u>24,937</u>	<u>-</u>	<u>24,937</u>
Total income		<u>314,107</u>	<u>-</u>	<u>314,107</u>
Expenditure on:				
Raising funds		(121,180)	-	(121,180)
Other expenditure		<u>(168,919)</u>	<u>(15,750)</u>	<u>(184,669)</u>
Total expenditure		<u>(290,099)</u>	<u>(15,750)</u>	<u>(305,849)</u>
Net income/(expenditure)		<u>24,008</u>	<u>(15,750)</u>	<u>8,258</u>
Net movement in funds		24,008	(15,750)	8,258
Reconciliation of funds				
Total funds brought forward		<u>90,766</u>	<u>126,000</u>	<u>216,766</u>
Total funds carried forward	8	<u><u>114,774</u></u>	<u><u>110,250</u></u>	<u><u>225,024</u></u>

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

The notes on pages 6 to 15 form an integral part of these financial statements.

Woodlands Animal Sanctuary
(Registration number: 1190858)
Balance Sheet as at 28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	138,375	162,256
Current assets			
Cash at bank and in hand	6	49,318	69,162
Creditors: Amounts falling due within one year	7	<u>(5,508)</u>	<u>(6,394)</u>
Net current assets		<u>43,810</u>	<u>62,768</u>
Net assets		<u>182,185</u>	<u>225,024</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		94,500	110,250
Unrestricted income funds			
Unrestricted funds		<u>87,685</u>	<u>114,774</u>
Total funds	8	<u>182,185</u>	<u>225,024</u>

For the financial year ending 29 February 2025 the charity was entitled to exemption from audit under Section 43(2) of the Charities Act 2001.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 43(2); and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 4 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
David Tindall
Trustee

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Woodlands Animal Sanctuary 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

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.

Raising funds

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% Straight line
Motor vehicles	20% Straight line
Land and buildings	10% Straight line

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.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

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 charity 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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

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

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	234,400	148,353
Social security costs	4,347	3,600
Pension costs	3,655	3,121
	242,402	155,074

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

	2025 No	2024 No
Average staff	13	9

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

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

3 Independent examiner's remuneration

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

	2025 £	2024 £
Other fees to examiners		
Examination-related assurance services	1,605	1,403
All other services	<u>1,449</u>	<u>1,359</u>
	<u>3,054</u>	<u>2,762</u>

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

4 Taxation

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

5 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Land and buildings £	Total £
Cost				
At 1 March 2024	6,792	2,200	226,631	235,623
Additions	1,080	-	-	1,080
At 28 February 2025	7,872	2,200	226,631	236,703
Depreciation				
At 1 March 2024	4,108	1,270	67,989	73,367
Revaluations	-	-	22,664	22,664
Charge for the year	1,857	440	-	2,297
At 28 February 2025	5,965	1,710	90,653	98,328
Net book value				
At 28 February 2025	1,907	490	135,978	138,375
At 29 February 2024	2,684	930	158,642	162,256

6 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	72	57
Cash at bank	49,246	68,517
Short-term deposits	-	588
	49,318	69,162

7 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,113	-
Other taxation and social security	1,914	5,867
Other creditors	954	-
Accruals	527	527
	5,508	6,394

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

8 Funds

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
Unrestricted funds				
General receipts and payments	114,774	390,966	(418,055)	87,685
Restricted funds				
Contributions towards charity building	<u>110,250</u>	<u>-</u>	<u>(15,750)</u>	<u>94,500</u>
Total funds	<u><u>225,024</u></u>	<u><u>390,966</u></u>	<u><u>(433,805)</u></u>	<u><u>182,185</u></u>

Woodlands Animal Sanctuary receives donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and is being used by the charity.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

9 The charity's closing funds are made up of the following:

	Total funds at 28 February 2025 £
Tangible fixed assets	138,375
Current assets	49,318
Current liabilities	(5,508)
Total net assets	182,185

10 Related party transactions

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

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity, they give their time voluntarily. At the balance sheet date the amount due was £Nil (2024 - £Nil).

Trustee's expenses

The Charity does not pay its trustees any expenses. At the balance sheet date the amount due was £Nil (2024 - £Nil).

V McDerby

The premises used by the charity is partially owned by one of the board members, V McDerby. No rent was charged to the charity for the use of the land/buildings. At the balance sheet date the amount due was £Nil (2024 - £Nil).

Dr A Speakman

Dr A Speakman is the owner of one of the veterinary services the charity used during the financial period and she is also a trustee of the charity.

£3,535 (2024:2,715) was paid to Dr A Speakman during the financial year in relation to Veterinary fees/expenses incurred during the financial period. At the balance sheet date the amount due was £Nil (2024 - £Nil).

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Legacies and bequests	27,668	75,298
Donation	194,375	100,622
Gift Aid	42,658	28,820
Grants	28,342	84,430
	<u>293,043</u>	<u>289,170</u>
<i>Other trading activities</i>		
Fundraising activities	58,054	24,937
	<u>58,054</u>	<u>24,937</u>
<i>Other income</i>		
Shop income	39,869	-
	<u>39,869</u>	<u>-</u>
<i>Raising funds</i>		
Veterinary fees	(18,417)	(14,170)
Veterinary supplies	(20,535)	(6,636)
Pest control	(1,001)	(774)
Waste - bins and muck	(5,975)	(5,153)
Stables - feed and associated costs	(6,872)	(6,234)
Shelter - feed, litter, cleaning etc.	(29,467)	(27,371)
Misc. Purchases	(9,324)	(8,357)
Shop expenses	(14,809)	-
Rent and rates	(400)	(400)
Light, heat and power	(19,200)	(20,908)
Insurance	(3,609)	(3,860)
Repairs and renewals	(12,223)	(19,960)
Telephone and fax	(4,492)	(2,514)
Printing, postage and stationery	(2,242)	(2,807)
Sundry expenses	(1,476)	-
Motor expenses	(1,454)	(1,460)
Bank charges	(4,370)	(576)
	<u>(155,866)</u>	<u>(121,180)</u>
<i>Other expenditure</i>		
Wages and salaries	(234,400)	(148,353)
Staff NIC (Employers)	(4,347)	(3,600)
Staff pensions (Defined contribution) - pension scheme 1	(3,655)	(3,121)
Advertising	(6,205)	(2,201)
Independent examiner's fee	(3,054)	(2,762)

This page does not form part of the statutory financial statements.

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
Legal and professional fees	(113)	-
Depreciation of freehold property	(6,913)	(6,913)
Depreciation - restricted	(15,750)	(15,750)
Depreciation of motor vehicles	(440)	(440)
Depreciation of office equipment	(1,857)	(1,529)
Staff training	(1,205)	-
	<u>(277,939)</u>	<u>(184,669)</u>

Charity registration number: 1190858

Woodlands Animal Sanctuary

Annual Report and Financial Statements

for the Year Ended 28 February 2025

Achieve Accounting Limited
Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

Woodlands Animal Sanctuary

Reference and Administrative Details

Charity Registration Number	1190858
Working name:	Woodlands Animal Sanctuary
Principal Office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Ms Victoria McDerby Dr A J Speakman PhD Mrs Caroline Simpson Helen Wareham David Tindall
Registered Office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	Achieve Accounting Limited Fao Achieve Accounting Limited Station House Stamford New Road Altrincham Cheshire WA14 1EP

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025 which are set out on pages 4 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of Woodlands Animal Sanctuary you are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this period under section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of Woodlands Animal Sanctuary are not required to be audited under the company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act and have examined the accounts under Section 43 of the 1993 Act. I will state any particular matters that has come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 28 February 2025.

Independent examiner's statement

Since Woodlands Animal Sanctuary's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Woodlands Animal Sanctuary as required by section 130 of the Charities 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 the 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.

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

Achieve Accounting Limited

Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

29 July 2025

Woodlands Animal Sanctuary

Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		293,043	-	293,043
Fundraising activities		58,054	-	58,054
Other income		39,869	-	39,869
Total income		<u>390,966</u>	<u>-</u>	<u>390,966</u>
Expenditure on:				
Raising funds		(155,866)	-	(155,866)
Other expenditure		<u>(262,189)</u>	<u>(15,750)</u>	<u>(277,939)</u>
Total expenditure		<u>(418,055)</u>	<u>(15,750)</u>	<u>(433,805)</u>
Net expenditure		<u>(27,089)</u>	<u>(15,750)</u>	<u>(42,839)</u>
Net movement in funds		(27,089)	(15,750)	(42,839)
Reconciliation of funds				
Total funds brought forward		<u>114,774</u>	<u>110,250</u>	<u>225,024</u>
Total funds carried forward	8	<u>87,685</u>	<u>94,500</u>	<u>182,185</u>

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		289,170	-	289,170
Other trading activities		<u>24,937</u>	<u>-</u>	<u>24,937</u>
Total income		<u>314,107</u>	<u>-</u>	<u>314,107</u>
Expenditure on:				
Raising funds		(121,180)	-	(121,180)
Other expenditure		<u>(168,919)</u>	<u>(15,750)</u>	<u>(184,669)</u>
Total expenditure		<u>(290,099)</u>	<u>(15,750)</u>	<u>(305,849)</u>
Net income/(expenditure)		<u>24,008</u>	<u>(15,750)</u>	<u>8,258</u>
Net movement in funds		24,008	(15,750)	8,258
Reconciliation of funds				
Total funds brought forward		<u>90,766</u>	<u>126,000</u>	<u>216,766</u>
Total funds carried forward	8	<u>114,774</u>	<u>110,250</u>	<u>225,024</u>

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

The notes on pages 6 to 15 form an integral part of these financial statements.

Woodlands Animal Sanctuary
(Registration number: 1190858)
Balance Sheet as at 28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	138,375	162,256
Current assets			
Cash at bank and in hand	6	49,318	69,162
Creditors: Amounts falling due within one year	7	<u>(5,508)</u>	<u>(6,394)</u>
Net current assets		<u>43,810</u>	<u>62,768</u>
Net assets		<u>182,185</u>	<u>225,024</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		94,500	110,250
Unrestricted income funds			
Unrestricted funds		<u>87,685</u>	<u>114,774</u>
Total funds	8	<u>182,185</u>	<u>225,024</u>

For the financial year ending 29 February 2025 the charity was entitled to exemption from audit under Section 43(2) of the Charities Act 2001.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 43(2); and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 4 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
David Tindall
Trustee

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Woodlands Animal Sanctuary 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

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.

Raising funds

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% Straight line
Motor vehicles	20% Straight line
Land and buildings	10% Straight line

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.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

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 charity 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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

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

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	234,400	148,353
Social security costs	4,347	3,600
Pension costs	3,655	3,121
	242,402	155,074

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

	2025 No	2024 No
Average staff	13	9

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

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

3 Independent examiner's remuneration

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

	2025 £	2024 £
Other fees to examiners		
Examination-related assurance services	1,605	1,403
All other services	<u>1,449</u>	<u>1,359</u>
	<u>3,054</u>	<u>2,762</u>

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

4 Taxation

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

5 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Land and buildings £	Total £
Cost				
At 1 March 2024	6,792	2,200	226,631	235,623
Additions	1,080	-	-	1,080
At 28 February 2025	7,872	2,200	226,631	236,703
Depreciation				
At 1 March 2024	4,108	1,270	67,989	73,367
Revaluations	-	-	22,664	22,664
Charge for the year	1,857	440	-	2,297
At 28 February 2025	5,965	1,710	90,653	98,328
Net book value				
At 28 February 2025	1,907	490	135,978	138,375
At 29 February 2024	2,684	930	158,642	162,256

6 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	72	57
Cash at bank	49,246	68,517
Short-term deposits	-	588
	49,318	69,162

7 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,113	-
Other taxation and social security	1,914	5,867
Other creditors	954	-
Accruals	527	527
	5,508	6,394

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

8 Funds

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
Unrestricted funds				
General receipts and payments	114,774	390,966	(418,055)	87,685
Restricted funds				
Contributions towards charity building	<u>110,250</u>	<u>-</u>	<u>(15,750)</u>	<u>94,500</u>
Total funds	<u><u>225,024</u></u>	<u><u>390,966</u></u>	<u><u>(433,805)</u></u>	<u><u>182,185</u></u>

Woodlands Animal Sanctuary receives donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and is being used by the charity.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2025

9 The charity's closing funds are made up of the following:

	Total funds at 28 February 2025 £
Tangible fixed assets	138,375
Current assets	49,318
Current liabilities	(5,508)
Total net assets	182,185

10 Related party transactions

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

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity, they give their time voluntarily. At the balance sheet date the amount due was £Nil (2024 - £Nil).

Trustee's expenses

The Charity does not pay its trustees any expenses. At the balance sheet date the amount due was £Nil (2024 - £Nil).

V McDerby

The premises used by the charity is partially owned by one of the board members, V McDerby. No rent was charged to the charity for the use of the land/buildings. At the balance sheet date the amount due was £Nil (2024 - £Nil).

Dr A Speakman

Dr A Speakman is the owner of one of the veterinary services the charity used during the financial period and she is also a trustee of the charity.

£3,535 (2024:2,715) was paid to Dr A Speakman during the financial year in relation to Veterinary fees/expenses incurred during the financial period. At the balance sheet date the amount due was £Nil (2024 - £Nil).

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Legacies and bequests	27,668	75,298
Donation	194,375	100,622
Gift Aid	42,658	28,820
Grants	28,342	84,430
	<u>293,043</u>	<u>289,170</u>
<i>Other trading activities</i>		
Fundraising activities	58,054	24,937
	<u>58,054</u>	<u>24,937</u>
<i>Other income</i>		
Shop income	39,869	-
	<u>39,869</u>	<u>-</u>
<i>Raising funds</i>		
Veterinary fees	(18,417)	(14,170)
Veterinary supplies	(20,535)	(6,636)
Pest control	(1,001)	(774)
Waste - bins and muck	(5,975)	(5,153)
Stables - feed and associated costs	(6,872)	(6,234)
Shelter - feed, litter, cleaning etc.	(29,467)	(27,371)
Misc. Purchases	(9,324)	(8,357)
Shop expenses	(14,809)	-
Rent and rates	(400)	(400)
Light, heat and power	(19,200)	(20,908)
Insurance	(3,609)	(3,860)
Repairs and renewals	(12,223)	(19,960)
Telephone and fax	(4,492)	(2,514)
Printing, postage and stationery	(2,242)	(2,807)
Sundry expenses	(1,476)	-
Motor expenses	(1,454)	(1,460)
Bank charges	(4,370)	(576)
	<u>(155,866)</u>	<u>(121,180)</u>
<i>Other expenditure</i>		
Wages and salaries	(234,400)	(148,353)
Staff NIC (Employers)	(4,347)	(3,600)
Staff pensions (Defined contribution) - pension scheme 1	(3,655)	(3,121)
Advertising	(6,205)	(2,201)
Independent examiner's fee	(3,054)	(2,762)

This page does not form part of the statutory financial statements.

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 28 February 2025

	Total 2025 £	Total 2024 £
Legal and professional fees	(113)	-
Depreciation of freehold property	(6,913)	(6,913)
Depreciation - restricted	(15,750)	(15,750)
Depreciation of motor vehicles	(440)	(440)
Depreciation of office equipment	(1,857)	(1,529)
Staff training	(1,205)	-
	<u>(277,939)</u>	<u>(184,669)</u>

Accounts

Woodlands Animal Sanctuary

Charity number 1190858

Trustees' Report

for the year ending February 2024

The Trustees present this Report with the Financial Statements of the Charity for the 12-month period ended 28 February 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 Aims

The Charity's goals are to relieve the suffering of animals of any species who are in need of care and attention, and in particular to provide and maintain a refuge, secure homes, sanctuaries or other facilities for the reception and care of unwanted animals and the treatment of sick or ill-treated animals with a particular emphasis on cats and guinea pigs, together with a host of farm animals and birds.

The Charity provides a service to the local community by caring for animals.

The Charity provides volunteering opportunities and activities that promote community resilience. A number of the existing staff first became involved with the Charity as volunteers.

There has been no change in these objectives during the year.

The Charity does not trade for profit and any surplus is applied for the purpose of furthering the Charity's objectives and/or in accordance with the Charity's rules.

Recruitment and Appointment of Trustees

The Charity's constitution requires the board of Trustees to have at least 3 members. During this reporting year the Charity had 7 trustees. The skills mix of existing board members is reviewed when recruiting new trustees to ensure that their skills, personal and professional experiences are complimentary to the existing board. On their appointment, new Trustees are provided with, or have access to the following documentation/information as a minimum:

- The latest annual report and statutory accounts.
- The latest management information for the current year.
- Minutes of Trustees' meetings for the current year.
- The Charity's Conflict of Interest policy.
- The Charity's financial procedures.

- Charity Governance Code for Smaller Charities, published by the Good Governance Steering Group.
- The essential Trustee, published by the Charity Commission.

Following their appointment, new Trustees have a planned induction process during which they meet the staff and spend time with other Trustees to get to know more about the Charity's activities. Trustees serve a 3-year term, after which they are eligible for re-election.

Organisation Structure

The Board of Trustees meets a minimum of 4 times a year to set the strategic direction of the Charity, review ongoing operational and financial performance, and review the risks faced by the Charity. Further meetings are arranged to discuss specific topics or projects, as required, and the Trustees are kept up to date with developments and issues arising by telephone calls from the Management Team and use of WhatsApp group posts.

The Trustees give their time freely and no Trustee is paid. Details of Trustee expenses and related party transactions are disclosed in the notes to the Accounts.

The Charity has a Conflict of Interest Policy for Trustees and Staff, and a register of interests is maintained for Trustees. Trustees are required to disclose all relevant interests to the Board and are required to withdraw from any decisions where an actual or potential conflict of interest may arise. Any individual with an interest in a matter being discussed at a meeting is required to declare the interest to the meeting. The Chair of the meeting will then decide whether that individual will be entitled to discuss and/or vote on the matter.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which are faced by the Charity and confirm that there are suitable systems and procedures in place to enable those risks to be appropriately managed, monitored and mitigated.

The Charity's income is derived from general fund-raising activities, voluntary donations, legacies and grants which means there is a risk in it being unable to maintain and grow income in a cost-effective manner to fund the Charity's objectives and strategy. To try to manage this risk, the Charity continues to invest in the diversification of income streams and to reduce reliance on a small number of core sources of income.

Procedures are in place to ensure compliance with Health and Safety of staff, clients and visitors to premises.

Plans for future periods

We continue to review our core service offer and the most effective way to deliver it, and we have adapted our service within permitted restrictions.

The Trustees are monitoring the current economic climate closely in order to manage risks. The Board is in the process of developing a revised income generation strategy which will continue to diversify income streams to reduce exposure to risk.

The Board recognises the demands for our services are increasing, however funding does not always keep pace with these demands, especially in a high inflation environment. The Board are committed to exploring further funding and income generation projects.

Review of the Period

Following the lifting of covid restrictions, which had tested the Charity's resilience and restricted its ability to fundraise, the Charity's many loyal and generous volunteers, supporters, sponsors, and staff all pulled together to ensure the Charity survived and has been able to continue to rescue, care for and re-home animals.

We have had to be more innovative in how we raise funds and how we reach out to our community and fortunately the Charity's reputation as a well-run sanctuary has helped ensure that people know who we are and what we do. They are happy for us to contact them electronically, although have appreciated being welcomed back to the Sanctuary and they have supplied much needed funds so that we can continue our life saving work.

Following the easing of the pandemic restrictions, when people could return to work and go out and about generally, the demand for cats has decreased, but the demand for us to take them in increased, and we have had to put in place a waiting list to ensure we are not overwhelmed, and the Charity's financial viability is not put at risk.

In the month of April, we had 8 litters of kittens in our care, three of which were hand rears and as a result our Vet bills were particularly high.

In May we were caring for another 3 litters of kittens (one of which was born on site) as well as a pair of hand rears.

In June we were able to rehome 22 cats.

In August we had our biggest litter of hand rear kittens arrive with us. The S Club 7 litter (named due to there being 4 girls and 3 boys) were only 4 weeks old when they arrived.

In September we were still firmly in kitten season with a mum with 5 newborns and a pregnant cat admitted in a single day.

In November, Alex, our re-homing officer arranged our first adoption afternoon. It was very successful and resulted in 5 of our adult cats and 5 of our kittens being reserved. Alex has arranged more adoption afternoons going forward.

In February 2024, we had our first two pregnant cats of the year each within 4 days of each other. Our first litter of kittens was born on site two weeks later marking the start of kitten season for 2024.

The demand for re-homing remains high, despite our efforts to promote neutering as part of good animal care.

Between March 2023 and February 2024, we admitted 9 ducks, 4 hens, 239 cats, 2 guinea pigs and 3 goats.

We have re-homed 227 cats and 13 guinea pigs, as well re-homing an assortment of other small animals.

Volunteers and Supporters

As always, the support the Charity receives from its volunteers has been wonderful. They generously give their time to care for the animals and support the Charity's fund-raising efforts by helping and supporting our fundraising events, going on street and supermarket collections, sponsoring the animals' care, and supporting our lottery, to name but a few.

Our Fund-raising Committee made up of volunteers organised a programme of events and collections to broaden the appeal of the Charity and help bring together our family of friends. This is greatly appreciated by the Trustees and has proved hugely successful. These events have included a bingo night which was great fun and raised a lot of money, two Quiz Nights which were both well attended and good fund raisers. The Committee arranged a Ladies Evening event of fashion show, clothes sales, bingo, supper and a few laughs, which although very hard work raised a surprisingly great amount of money.

We have returned to carrying out street collections in the area and their latest and most innovative event was holding a series of makeup masterclass events, hosted by one of our very own wonderful volunteers, which proved hugely successful.

We also had volunteers attend a number of offsite events to publicize the Sanctuary and its work including Open Gardens, Open Farm Sunday at Taylors Farm and Botanic Gardens Family Fun Day in Southport.

Some of the notable fund-raising events held by volunteers for us included:

- A couple of our supporters ran an ultra-marathon on our behalf (5 marathons back-to-back!). They managed to raise a brilliant £1215 between them with an added £197 in gift aid!
- Our big summer raffle was launched by our fundraising volunteer Cecilia, who has done an absolutely amazing job of sourcing prizes and raising both funds and awareness through her raffles.

- The 5th Ormskirk St Anne's Rainbows group raised a brilliant £133.55 on our behalf and got to visit the Sanctuary to meet the animals they had worked so hard to help.

We are always surprised and delighted by the generosity of members of the public who help support us financially with donations of money, with the items they donate which we sell to raise funds, as well as giving us prizes for our raffles and we would like to give our heartfelt thanks to them all.

When we were unable to hold events or welcome people to our site, we had to think of new ways to connect with our supporters and one way that proved successful was to set up an Amazon Wish List of items that the Sanctuary needed. Our supporters opened their hearts and wallets/purses and bought them for us. It is the experience of the Charity that people like to buy specific items, rather than just providing money and when they visit they will see the items being put to good use.

In January 2024, we held our annual volunteer drive, welcoming lots of new faces into varying different roles.

Legacies

We would like to thank all the individuals who have thought of us in their Wills and left us legacies or have had a collection for us at their funeral services. We send their families our love and thanks.

Sponsors

Our sponsors provide us with invaluable support and funds, without which the Charity would not be able to function.

We were gifted £100 from Poochies Pet Products.

The Co-op Local Community Fund, which we had been part of for 12 months, managed to raise us £3,129.56 towards our education and outreach programme. This was raised by Co-op members who had chosen us as their local cause and raised money by simply using their Co-op card while they shopped.

We had some corporate volunteers for a day from the Co-operative, who came along and got stuck in with some mucky animal care jobs.

Wetnose Animal Aid granted us £500 towards our vet bills.

The Charity has grown organically over the years as we have had the funds to develop its various areas. One vital area that required attention was the distribution of electricity around the site. The site had 3 phase electricity to the site but only ever used one phase. Following an application to the Jean Sainsburys Animal Welfare Trust to address this issue, they granted us an amazing £25,000 as part of their 40th Anniversary Award and the work was carried out ensuring now that all areas of the site have a safe and secure supply of electricity.

The Pets at Home Foundation have once again during this period been extremely generous to us and considered our application for financial support to pay for a professional fundraiser and marketer to raise funds for the Charity. They agreed to fund the salary of a person to be employed for 12 months after which it was hoped the role would be self-financing. A person was appointed, but did not remain in post that long, after which Chris Cook was appointed, who has transformed the way we fund raise and has collated and analysed our income sources and enabled us to reach out to a wider and more diverse demographic of supporters. We wish to put on record our heartfelt thanks to the Foundation for helping us get closer to be self-sufficient.

Our local shops have continued their sterling work in supporting the Charity by hosting our collection boxes, providing gifts for our raffles, and making donations.

Staff

This year the Charity's staff have again gone above and beyond their duties to provide a first-class service to the animals in our care, 365 days a year, regardless of the weather. Their dedication shows in the well cared for, happy and well-adjusted animals we are able to re-home. Without this team the Charity would not be able to function.

In December 2023 Lynn, who was previously a volunteer, was appointed as our Animal Care Manager, having retired from her previous role with NHS maternity services. Within weeks she had implemented a series of positive changes based on her experience and streamlined our service to the animals in our care.

A number of new members of staff were appointed, who had previously been dedicated volunteers.

The staff have also helped with the fund-raising activities, particularly Tea and Tours when they act as the tour guides to our guests and explain how the Sanctuary functions and how we care for the different animals on site.

Vets

We greatly appreciate the continuing support we are provided with by our appointed Vets, who provide surgical and emergency care, and supplement the work of our own terrific onsite Vet. All of this ensures the animals in our care receive the best treatment available.

Rescuing and Re-homing Cats

This continues to be our main focus. Before a cat leaves our care, we ensure that it has been vet checked, vaccinated, neutered, where appropriate, micro-chipped and is fit, healthy and socialised. This comes at a cost, which we seek to defray by asking for a donation for every cat we rehome. This does not cover the actual cost of the treatment and care, but we take pride in our cats going to good homes in good physical and mental health.

We conduct detailed home checks to ensure our cats are going to loving safe homes and give fosterers an opportunity to ask as many questions as they like so that they are comfortable about taking on such a precious creature.

Kitten season this year seems to have gone on forever and the number of kittens was greater than ever. Our thanks go out to our kitten fosterers who help out with night feeds and care generally when we have cats that do not take to their kittens. The late nights and early mornings can be no fun, but the pleasure of seeing a healthy kitten develop into a healthy cat is wonderful, even though when handing them back to us for re-homing can be upsetting.

Residents

Certain cats that we rescue, when vet checked are deemed unsuitable for re-homing, due to age, infirmity or because they require long-term medical treatment. These cats remain with the Sanctuary for the rest of their lives and are lovingly cared for in their own purpose-built accommodation and outside area.

The decision to make a cat as a resident, is taken very carefully, as it needs to suit the cat's welfare and comes with financial implications for the Sanctuary.

We invite members of the public to sponsor the resident cats which has proved popular, and we encourage sponsors to visit the cats they sponsor.

Sadly, a number of our resident cats have passed away peacefully primarily of old age, and we are pleased they had good and enriched lives with us.

Hedgehogs

Two years ago we had to make the difficult decision to close our hedgehog facility, despite the demand being high for places of care, as the cost of running the unit was just too high to be sustainable.

We hope to be able to re-open the facility when funds allow, and we are looking for long term funding for this project.

Guinea Pigs

Guinea pigs are another group of animals that we rescue, care for and re-home. Guinea pigs are very sociable, so we take great care to ensure that they do not live alone. We only re-home guinea pigs in pairs or threes, unless they are going to be integrating into an existing herd. In that case, we ensure that the new guinea pig is introduced to one of its new family in a neutral setting and reserve the right to refuse to re-home if they do not get on.

Our Birds

We have a number of ducks and chickens at the Sanctuary who provide us with eggs that we use to bake cakes for our Tea and Tours events.

Following last year's outbreak of Avian Influenza in the area our birds had to go into lockdown in their coops, but since they have been released from their confinement

no worse for wear, they have been back out around the cattery and stables and the ducks on their pond.

We added 9 new resident ducks, all females much to the delight of our existing male runner drake, Sinbad.

Our Horses, Ponies, Donkeys and Goats

Our animals are all now pretty used to people and enjoy the interaction, particularly, if it involves being fed treats. Merlin visited his first ever care home and was very well received by all the staff and residents (even if he did soil his lovely carpet). They all loved him so much that he was invited back for their 'Race Day' in April 2024.

Bert and Ernie, two of our older goats, always enjoy a trip out, and were busy this year meeting members of the public. They visited the Parbold Show and the Bretherton Fair to name just two events.

Our rescue ponies, Minnie & Milo, have been with us now for over 13 years and are living up to their reputation of being a hardy breed.

Sadly, caring for animals is not all fun, in April we lost Beanie, our Mother donkey to colic, which had caused a twist in her gut. Her daughter Dolly, mourned her loss, as did we all as she was a big personality, but with extra love, attention and treats she came to terms with her Mum's passing and was comforted by the rest of the herds of animals. She is now in her teenage years and wow does she let us know!

At the end of this reporting year, we said a very sad goodbye to Bert who was unwell, and the cause was identified by a scan as being tumours in his bladder. He and Beanie are greatly missed by everyone who knew them as they were real characters.

Educational Visits and Talks

It has always been an aim of the Charity since its inception to educate members of the public as to how to care for and appreciate animals. In the past we have attended many schools and other organisations as part of our outreach programme. We have provided talks, demonstrations, and animal visits to educate adults and children about how to care for pets and wildlife in their area and we will continue to do so in the future.

Our Education Room was completed, ready for its official opening at our Easter Open Day in March. The conversion of the store room was funded by VetPlus and started to be used to its full potential, hosting groups onsite, for educational talks, Tea and Tours, Baby and Toddler events and was hired out for children's birthday parties. These events have been a great success, and more are planned for the years ahead. We would like to publicly thank VetPlus for their generous funding, which is allowing us to increase our education programme.

Sponsorship Schemes

We run several sponsorship schemes, for monthly or one-off payments. The sponsor receives regular updates and photographs of their chosen animal. The number of

sponsors has steadily been increasing and we now stand at more than one hundred, but more sponsors are always welcome.

We also run a scheme of Sponsor a Pen for a period and updates are provided to the sponsor of whichever animals occupy their pen for the time of their sponsorship.

Regular donations really help us manage our finances and cover the cost of the care for the animals who seek sanctuary here.

We invited our gold sponsors to visit the Sanctuary and to meet their chosen animals. They had a tour of the Sanctuary and had their photos taken with their sponsor animal, followed by a well-earned afternoon tea in the Education Room before going home.

Publicity and Nominations

The Charity is regularly in the news, but the way this takes place has changed. The local free newspapers in our catchment area have ceased publishing so we now reach out using social media a great deal more using our press contacts and our own media accounts on various platforms.

When the nominations opened for the Pet Plan & ADCH Animal Charity Awards, we received nominations in all 3 categories, Animal Charity Team of the Year, Animal Charity Employee of the Year and Animal Charity Volunteer of the Year.

Our marketing manager and online content producer has been doing a first-class job of raising awareness of the Sanctuary and its good works and as a result we have had a great many people visiting the site for our Open Days and providing us with financial donations.

Online Presence

We have been able to learn a lot of lessons from the lockdowns. The Charity increased its presence online. We sent out most of our newsletters electronically, providing links to our website where donations could be made, advertised animals in need of re-homing on our website and linked helpful articles on how to care for animals.

Our website was refreshed with new ideas and information and links added to our online shop which sells all the essentials for animals and some treats as well as our branded merchandise.

On a regular basis, we also issue email updates and information about the animals in our care, how to look after them, how they could be sponsored, or how people can sponsor a pen and be provided with updates about the animals using those pens.

Tea and Tours

Our Tea and Tours events enable small groups to attend the Sanctuary in the afternoon, when they were provided with a VIP tour around the site by knowledgeable members of staff. The groups were given hands-on access to our animals together with an educational talk in each area, on the husbandry of the

animals in question. This is followed by afternoon tea and homemade cakes. These tours have proved to be exceedingly popular, as were the cakes, and the events are sold out within days of new dates being announced.

Please check out our website for the next series of dates.

Baby and Toddler mornings

Following on from our Tea and Tours success, it became apparent that parents would like to bring their younger children to the Sanctuary to see and interact with the animals, so separate events were arranged for parents and young children to attend. These again have proved popular, and we will be arranging more in the future.

Animal Carer for the Day experience

Following the success of our other onsite events, we realised that people love one-to-one visits to care for our animals and learn more about them and their welfare, so we launched, this programme where for a fee we host a member of the public for the day and they can work with our animals and learn all about them, which is a great way for a person thinking of having a pet to gain hands on experience or for someone considering a career in animal care. A number of the people who have been on these tours have gone on to become volunteers and a few of those have been offered paid roles as members of staff.

Paws for Thought Scheme

We have launched our Paws for Thought memorial wall on our website, where beloved pets can be remembered and cherished for a small fee. People so love their pets that it is very comforting to know they can access the website whenever they like, to remember their pets and take some time out to reminisce about the good times they had with them.

Buy a Bale Scheme

The Sanctuary team have a good relationship with a local farmer and in exchange for helping him to bring in bales from his fields, he provides us with a number of bales at a reduced cost for our animals for the winter.

We fund this through our Buy a Bale Scheme whereby members of the public are invited to buy a bale or more for us. This has proved popular as people seem to like to know what specific items their donations are being spent on.

This scheme was expanded this year to include the buying of shavings, as a number of our horses and ponies require shavings as bedding rather than straw. These were one of the items on our Amazon Wishlist.

Clothes Bank Collections

Our clothes bank has been a popular addition to the Sanctuary. All the clothes and material donated here are recycled.

We have had a clothes container installed on site, so that people visiting the site, or passing by can deposit clothes 7 days a week during Sanctuary opening hours. This provides us with a further regular income.

Fund raising Events

Our on-site fundraising events were re-instated this year, and we were able to welcome back our volunteers and supporters. We held our two main Open Days at Easter and during the Summer which attracted lots of people, who were very generous. We arranged our usual attractions plus some new ones and provided a range of refreshments. Before and at the summer Open Day we ran a raffle with some truly great prizes, and this proved a great success too. The feedback received was excellent.

When time allowed we ran a few mini open days arranged at short notice during the schools' half -term breaks or bank holiday weekends and these were popular too. We also had our Halloween Open Day where we decorated the Sanctuary, and the staff dress up in costumes and we encourage the visitors to do so too.

We also took the opportunity to take our animals out on tour to see the public, visiting local supermarkets, country fayres and shows and open farm events. Our animals love these events, although this maybe because they get hand fed most of the day and patted and petted.

We re-instated our street collections, and the public have been very generous.

We have a standing appeal for old or unwanted items that we could trade in for funds these included jewellery, foreign currency, used stamps, and old mobile phones.

Annual Charity Ball

This year's Annual Ball was held at Briars Hall in Latham. It was a great night, and the event also raised a great amount of money which, as always, was put toward to the care of the animals. Selling enough tickets proved a challenge, so it has been decided to hold this event every two years going forward, as we appreciate there are other demands on household budgets, particularly, at the moment. In 2025 the Sanctuary will mark its 20th birthday and we are planning to hold a Big Birthday Bash at a Hotel in Southport.

Lottery

We have teamed up with a lottery provider to give people the chance of supporting the Charity and winning a prize of £25,000 on a weekly basis. The number of subscriptions continues to increase, and we continue to promote the scheme.

Legacies

In previous years we have received legacies which we have put to effective use by improving our facilities, so that we can look after even more animals.

We have received a number of legacies this year, and we are extremely grateful for these and to all the people naming us in their wills.

Raising our Profile

We are constantly trying to raise the Charity's profile within our local area and further afield and this is reaping rewards. We have increased our use of social media and outlets which will spread our message further afield.

Local businesses are supporting us with their own fundraising events as well as inviting us to attend their events at local venues and we are extremely grateful to all of those contributors.

Future

Our aim for the coming year is to ensure we are using our first-class facilities to their full capacity, providing the best possible care we can for the animals who we rescue, care for, and rehome and to continue to grow and develop our education and outreach programme. To do this we need to ensure we have a stable financial position to fund our activities, and we are always looking for new and novel ways to raise more funds.

We always have projects underway that we are looking to fund. Those we are currently looking at are improving the supply of services to the site, employing a full-time fund raiser, opening a charity shop, and improving our treatment facilities so we can have our onsite Vet carry out additional medical procedures.

We are also considering looking for funding for a local free neutering service for those owners who do not have the means to address this issue for their cat. The aim of this service is to avoid unaffordable additional mouths to feed. This would be part of our outreach programme.

Reserves Policy

The Trustees have adopted a reserves policy which they consider appropriate to enable the Charity to meet its developing commitments and obligations. To this end, the Charity's policy is to retain funds equivalent to approximately 6 month's staff and running costs.

Going concern

The Trustees have assessed the financial performance of the Charity for the period ended 28 February 2024 and its position at the period end and have concluded that it has enough financial reserves, ongoing income and assets to be able to continue to operate for at least 12 months from approving the accounts.

Responsibilities of the Trustees

The Charity Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Constitution of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on ?? December 2024 and signed on its behalf by:

Stuart Irons – Volunteer and Trustee

Charity registration number: 1190858

Woodlands Animal Sanctuary

Annual Report and Financial Statements

for the Year Ended 29 February 2024

Achieve Accounting Limited
Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

Woodlands Animal Sanctuary

Reference and Administrative Details

Charity Registration Number	1190858
Working name	Woodlands Animal Sanctuary
Principal Office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Ms Victoria McDerby Mr Stuart John Irons Dr Alison Jane A J Speakman PhD Mrs Caroline Simpson Helen Wareham
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	Achieve Accounting Limited Fao Achieve Accounting Limited Station House Stamford New Road Altrincham Cheshire WA14 1EP

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

I report to the charity trustees on my examination of the accounts of the charity for the year ended 29 February 2024 which are set out on pages 4 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of Woodlands Animal Sanctuary you are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this period under section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of Woodlands Animal Sanctuary are not required to be audited under the company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act and have examined the accounts under Section 43 of the 1993 Act. I will state any particular matters that has come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 28 February 2023.

Independent examiner's statement

Since Woodlands Animal Sanctuary'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 , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Woodlands Animal Sanctuary as required by section 130 of the Charities 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 the 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.

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

Achieve Accounting Limited

Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

5 August 2024

Woodlands Animal Sanctuary

Statement of Financial Activities for the Year Ended 29 February 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		289,170	-	289,170
Fundraising activities		24,937	-	24,937
Total income		314,107	-	314,107
Expenditure on:				
Raising funds		(121,180)	-	(121,180)
Other expenditure		(168,919)	(15,750)	(184,669)
Total expenditure		(290,099)	(15,750)	(305,849)
Net income/(expenditure)		24,008	(15,750)	8,258
Net movement in funds		24,008	(15,750)	8,258
Reconciliation of funds				
Total funds brought forward		90,766	126,000	216,766
Total funds carried forward	8	114,774	110,250	225,024

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		156,488	-	156,488
Other trading activities		45,432	-	45,432
Total income		201,920	-	201,920
Expenditure on:				
Raising funds		(94,301)	-	(94,301)
Other expenditure		(145,673)	(15,750)	(161,423)
Total expenditure		(239,974)	(15,750)	(255,724)
Net expenditure		(38,054)	(15,750)	(53,804)
Net movement in funds		(38,054)	(15,750)	(53,804)
Reconciliation of funds				
Total funds brought forward		128,820	141,750	270,570
Total funds carried forward	8	90,766	126,000	216,766

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

The notes on pages 6 to 14 form an integral part of these financial statements.

Woodlands Animal Sanctuary
(Registration number:)
Balance Sheet as at 29 February 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	162,256	186,077
Current assets			
Cash at bank and in hand	6	69,162	34,531
Creditors: Amounts falling due within one year	7	<u>(6,394)</u>	<u>(3,842)</u>
Net current assets		<u>62,768</u>	<u>30,689</u>
Net assets		<u><u>225,024</u></u>	<u><u>216,766</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		110,250	126,000
Unrestricted income funds			
Unrestricted funds		<u>114,774</u>	<u>90,766</u>
Total funds	8	<u><u>225,024</u></u>	<u><u>216,766</u></u>

For the financial year ending 29 February 2024 the charity was entitled to exemption from audit under Section 43(2) of the Charities Act 2001.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 43(2); and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 4 to 14 were approved by the trustees, and authorised for issue on 5 August 2024 and signed on their behalf by:

Mr Stuart John Irons

The notes on pages 6 to 14 form an integral part of these financial statements.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Woodlands Animal Sanctuary 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

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.

Raising funds

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% Straight line
Motor vehicles	20% Straight line
Land and buildings	10% Straight line

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.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

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

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	148,353	127,428
Social security costs	3,600	1,641
Pension costs	3,121	2,667
	<u>155,074</u>	<u>131,736</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:

	2024 No	2023 No
Average staff	<u>9</u>	<u>6</u>

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

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

3 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
Examination-related assurance services	1,403	1,020
All other services	<u>1,359</u>	<u>1,311</u>
	<u>2,762</u>	<u>2,331</u>

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

4 Taxation

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

5 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Land and buildings £	Total £
Cost				
At 1 March 2023	5,981	2,200	226,631	234,812
Additions	811	-	-	811
At 29 February 2024	6,792	2,200	226,631	235,623
Depreciation				
At 1 March 2023	2,579	830	45,326	48,735
Revaluations	-	-	22,663	22,663
Charge for the year	1,529	440	-	1,969
At 29 February 2024	4,108	1,270	67,989	73,367
Net book value				
At 29 February 2024	2,684	930	158,642	162,256
At 28 February 2023	3,402	1,370	181,305	186,077

6 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	57	17
Cash at bank	68,517	34,332
Short-term deposits	588	182
	69,162	34,531

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	5,867	2,821
Other creditors	-	613
Accruals	527	408
	6,394	3,842

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

8 Funds

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
Unrestricted funds				
General receipts and payments	90,766	314,107	(290,099)	114,774
Restricted funds				
Contributions towards charity building	126,000	-	(15,750)	110,250
Total funds	<u>216,766</u>	<u>314,107</u>	<u>(305,849)</u>	<u>225,024</u>

Woodlands Animal Sanctuary receives donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and is being used by the charity.

9 The charity's closing funds are made up of the following:

	Total funds at 29 February 2024 £
Tangible fixed assets	162,256
Current assets	69,162
Current liabilities	<u>(6,394)</u>
Total net assets	<u>225,024</u>

10 Related party transactions

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

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity, they give their time voluntarily. At the balance sheet date the amount due was £Nil (2023 - £Nil).

Trustee's expenses

The Charity does not pay its trustees any expenses. At the balance sheet date the amount due was £Nil (2023 - £Nil).

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

V McDerby

The premises used by the charity is partially owned by one of the board members, V McDerby. No rent was charged to the charity for the use of the land/buildings. At the balance sheet date the amount due was £Nil (2023 - £Nil).

Dr A Speakman

Dr A Speakman is the owner of one of the veterinary services the charity used during the financial period and she is also a trustee of the charity.

£2,715 was paid to Dr A Speakman during the financial year in relation to Veterinary fees/expenses incurred during the financial period. At the balance sheet date the amount due was £Nil (2023 - £Nil).

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 29 February 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Legacies and bequests	75,298	3,100
Donation	100,622	102,781
Gift Aid	28,820	36,182
Grants	84,430	14,425
	<u>289,170</u>	<u>156,488</u>
<i>Other trading activities</i>		
Fundraising activities	24,937	45,432
	<u>24,937</u>	<u>45,432</u>
<i>Raising funds</i>		
Veterinary fees	(14,170)	(15,382)
Veterinary supplies	(6,636)	(6,051)
Pest control	(774)	(531)
Waste - bins and muck	(5,153)	(4,276)
Stables - feed and associated costs	(6,234)	(7,667)
Shelter - feed, litter, cleaning etc.	(27,371)	(23,191)
Misc. Purchases	(8,357)	(4,542)
Rent and rates	(400)	(700)
Light, heat and power	(20,908)	(17,079)
Insurance	(3,860)	(469)
Repairs and renewals	(19,960)	(4,649)
Telephone and fax	(2,514)	(4,356)
Printing, postage and stationery	(2,807)	(1,748)
Sundry expenses	-	(1,302)
Motor expenses	(1,460)	(1,459)
Bank charges	(576)	(899)
	<u>(121,180)</u>	<u>(94,301)</u>

This page does not form part of the statutory financial statements.

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 29 February 2024

	Total 2024 £	Total 2023 £
<i>Other expenditure</i>		
Wages and salaries	(148,353)	(127,428)
Staff NIC (Employers)	(3,600)	(1,641)
Staff pensions (Defined contribution) - pension scheme 1	(3,121)	(2,667)
Advertising	(2,201)	(2,416)
Independent examiner's fee	(2,762)	(2,331)
Legal and professional fees	-	(350)
Depreciation of freehold property	(6,913)	(6,913)
Depreciation - restricted	(15,750)	(15,750)
Depreciation of motor vehicles	(440)	(440)
Depreciation of office equipment	(1,529)	(1,487)
	<u>(184,669)</u>	<u>(161,423)</u>

This page does not form part of the statutory financial statements.

Charity registration number: 1190858

Woodlands Animal Sanctuary

Annual Report and Financial Statements

for the Year Ended 29 February 2024

Achieve Accounting Limited
Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

Woodlands Animal Sanctuary

Reference and Administrative Details

Charity Registration Number	1190858
Working name	Woodlands Animal Sanctuary
Principal Office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Ms Victoria McDerby Mr Stuart John Irons Dr Alison Jane A J Speakman PhD Mrs Caroline Simpson Helen Wareham
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	Achieve Accounting Limited Fao Achieve Accounting Limited Station House Stamford New Road Altrincham Cheshire WA14 1EP

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

I report to the charity trustees on my examination of the accounts of the charity for the year ended 29 February 2024 which are set out on pages 4 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of Woodlands Animal Sanctuary you are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this period under section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of Woodlands Animal Sanctuary are not required to be audited under the company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act and have examined the accounts under Section 43 of the 1993 Act. I will state any particular matters that has come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 28 February 2023.

Independent examiner's statement

Since Woodlands Animal Sanctuary'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 , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Woodlands Animal Sanctuary as required by section 130 of the Charities 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 the 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.

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

Achieve Accounting Limited

Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

5 August 2024

Woodlands Animal Sanctuary

Statement of Financial Activities for the Year Ended 29 February 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		289,170	-	289,170
Fundraising activities		24,937	-	24,937
Total income		314,107	-	314,107
Expenditure on:				
Raising funds		(121,180)	-	(121,180)
Other expenditure		(168,919)	(15,750)	(184,669)
Total expenditure		(290,099)	(15,750)	(305,849)
Net income/(expenditure)		24,008	(15,750)	8,258
Net movement in funds		24,008	(15,750)	8,258
Reconciliation of funds				
Total funds brought forward		90,766	126,000	216,766
Total funds carried forward	8	114,774	110,250	225,024

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		156,488	-	156,488
Other trading activities		45,432	-	45,432
Total income		201,920	-	201,920
Expenditure on:				
Raising funds		(94,301)	-	(94,301)
Other expenditure		(145,673)	(15,750)	(161,423)
Total expenditure		(239,974)	(15,750)	(255,724)
Net expenditure		(38,054)	(15,750)	(53,804)
Net movement in funds		(38,054)	(15,750)	(53,804)
Reconciliation of funds				
Total funds brought forward		128,820	141,750	270,570
Total funds carried forward	8	90,766	126,000	216,766

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

The notes on pages 6 to 14 form an integral part of these financial statements.

Woodlands Animal Sanctuary
(Registration number:)
Balance Sheet as at 29 February 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	162,256	186,077
Current assets			
Cash at bank and in hand	6	69,162	34,531
Creditors: Amounts falling due within one year	7	<u>(6,394)</u>	<u>(3,842)</u>
Net current assets		<u>62,768</u>	<u>30,689</u>
Net assets		<u>225,024</u>	<u>216,766</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		110,250	126,000
Unrestricted income funds			
Unrestricted funds		<u>114,774</u>	<u>90,766</u>
Total funds	8	<u>225,024</u>	<u>216,766</u>

For the financial year ending 29 February 2024 the charity was entitled to exemption from audit under Section 43(2) of the Charities Act 2001.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 43(2); and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 4 to 14 were approved by the trustees, and authorised for issue on 5 August 2024 and signed on their behalf by:

Mr Stuart John Irons

The notes on pages 6 to 14 form an integral part of these financial statements.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Woodlands Animal Sanctuary 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

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.

Raising funds

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% Straight line
Motor vehicles	20% Straight line
Land and buildings	10% Straight line

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.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

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

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	148,353	127,428
Social security costs	3,600	1,641
Pension costs	3,121	2,667
	<u>155,074</u>	<u>131,736</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:

	2024 No	2023 No
Average staff	<u>9</u>	<u>6</u>

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

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

3 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
Examination-related assurance services	1,403	1,020
All other services	<u>1,359</u>	<u>1,311</u>
	<u>2,762</u>	<u>2,331</u>

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

4 Taxation

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

5 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Land and buildings £	Total £
Cost				
At 1 March 2023	5,981	2,200	226,631	234,812
Additions	811	-	-	811
At 29 February 2024	6,792	2,200	226,631	235,623
Depreciation				
At 1 March 2023	2,579	830	45,326	48,735
Revaluations	-	-	22,663	22,663
Charge for the year	1,529	440	-	1,969
At 29 February 2024	4,108	1,270	67,989	73,367
Net book value				
At 29 February 2024	2,684	930	158,642	162,256
At 28 February 2023	3,402	1,370	181,305	186,077

6 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	57	17
Cash at bank	68,517	34,332
Short-term deposits	588	182
	69,162	34,531

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	5,867	2,821
Other creditors	-	613
Accruals	527	408
	6,394	3,842

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

8 Funds

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
Unrestricted funds				
General receipts and payments	90,766	314,107	(290,099)	114,774
Restricted funds				
Contributions towards charity building	126,000	-	(15,750)	110,250
Total funds	<u>216,766</u>	<u>314,107</u>	<u>(305,849)</u>	<u>225,024</u>

Woodlands Animal Sanctuary receives donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and is being used by the charity.

9 The charity's closing funds are made up of the following:

	Total funds at 29 February 2024 £
Tangible fixed assets	162,256
Current assets	69,162
Current liabilities	<u>(6,394)</u>
Total net assets	<u>225,024</u>

10 Related party transactions

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

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity, they give their time voluntarily. At the balance sheet date the amount due was £Nil (2023 - £Nil).

Trustee's expenses

The Charity does not pay its trustees any expenses. At the balance sheet date the amount due was £Nil (2023 - £Nil).

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 29 February 2024

V McDerby

The premises used by the charity is partially owned by one of the board members, V McDerby. No rent was charged to the charity for the use of the land/buildings. At the balance sheet date the amount due was £Nil (2023 - £Nil).

Dr A Speakman

Dr A Speakman is the owner of one of the veterinary services the charity used during the financial period and she is also a trustee of the charity.

£2,715 was paid to Dr A Speakman during the financial year in relation to Veterinary fees/expenses incurred during the financial period. At the balance sheet date the amount due was £Nil (2023 - £Nil).

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 29 February 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Legacies and bequests	75,298	3,100
Donation	100,622	102,781
Gift Aid	28,820	36,182
Grants	84,430	14,425
	<u>289,170</u>	<u>156,488</u>
<i>Other trading activities</i>		
Fundraising activities	24,937	45,432
	<u>24,937</u>	<u>45,432</u>
<i>Raising funds</i>		
Veterinary fees	(14,170)	(15,382)
Veterinary supplies	(6,636)	(6,051)
Pest control	(774)	(531)
Waste - bins and muck	(5,153)	(4,276)
Stables - feed and associated costs	(6,234)	(7,667)
Shelter - feed, litter, cleaning etc.	(27,371)	(23,191)
Misc. Purchases	(8,357)	(4,542)
Rent and rates	(400)	(700)
Light, heat and power	(20,908)	(17,079)
Insurance	(3,860)	(469)
Repairs and renewals	(19,960)	(4,649)
Telephone and fax	(2,514)	(4,356)
Printing, postage and stationery	(2,807)	(1,748)
Sundry expenses	-	(1,302)
Motor expenses	(1,460)	(1,459)
Bank charges	(576)	(899)
	<u>(121,180)</u>	<u>(94,301)</u>

This page does not form part of the statutory financial statements.

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 29 February 2024

	Total 2024 £	Total 2023 £
<i>Other expenditure</i>		
Wages and salaries	(148,353)	(127,428)
Staff NIC (Employers)	(3,600)	(1,641)
Staff pensions (Defined contribution) - pension scheme 1	(3,121)	(2,667)
Advertising	(2,201)	(2,416)
Independent examiner's fee	(2,762)	(2,331)
Legal and professional fees	-	(350)
Depreciation of freehold property	(6,913)	(6,913)
Depreciation - restricted	(15,750)	(15,750)
Depreciation of motor vehicles	(440)	(440)
Depreciation of office equipment	(1,529)	(1,487)
	<u>(184,669)</u>	<u>(161,423)</u>

This page does not form part of the statutory financial statements.

Accounts

Trustees Report On Woodlands Animal Sanctuary Charity number 1190858 for the period February 2022 to February 2023

The Trustees present this Report with the Financial Statements of the Charity for the period ended 28 February 2023. 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 Aims

The charity's goal is to relieve the suffering of animals of any species who are in need of care and attention, and in particular to provide or maintain refuge, secure homes, sanctuaries or other facilities for the reception and care of unwanted animals and the treatment of sick or ill-treated animals with a particular emphasis on cats and guinea pigs, together with a host of farm animals and birds.

Recruitment and Appointment of Trustees

The Charity's constitution requires the board of Trustees to have at least 7 members. The skills mix of existing board members is reviewed when recruiting new trustees to ensure that their skills, personal and professional experiences are complimentary to the existing board. On their appointment, new Trustees are provided with, or have access to the following as a minimum:

- The latest annual report and statutory accounts.
- The latest management information for the current year.
- Minutes of Trustees' meetings for the current year.
- The Charity's conflict of interest policy.
- The Charity's financial procedures.
- "Charity Governance Code for Smaller Charities", published by the Good Governance Steering Group.
- "The essential Trustee", published by the Charity Commission.

Following their appointment, new Trustees have a planned induction process during which they meet the staff team and spend time with other Trustees to get to know more about the Charity's activities. The Trustees serve a 3-year term, after which they are eligible for re-election.

We strengthened our Board this year with the addition of Helen Wareham, an educator by vocation and a dedicated member of our fund-raising team.

Organisation Structure

The Board of Trustees meets at least 4 times a year to set the strategic direction of the Charity, review ongoing operational and financial performance, and review the risks faced by the Charity. The Trustees give their time freely and no Trustee

remuneration is paid. Details of trustee expenses and related party transactions are disclosed in the notes to the accounts.

The Charity has a Conflict of Interest Policy for Trustees and Staff, and a register of interests is maintained for Trustees. Trustees are required to disclose all relevant interests to the Board and are required to withdraw from any decisions where an actual or potential conflict of interest may arise. Any individual with an interest in a matter being discussed at a meeting is required to declare the interest to the meeting. The Chair of the meeting will then decide whether that individual will be entitled to vote on the matter.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which are faced by the Charity and confirm that there are suitable systems and procedures in place to enable those risks to be appropriately mitigated, managed and monitored.

The Charity's income is derived from general fund-raising activities, voluntary donations, legacies and grants which means there is a risk in being unable to maintain and grow income in a cost-effective manner to fund the Charity's objectives and strategy. To try to manage this risk, the Charity continues to invest in the diversification of income streams and to reduce reliance on a small number of core sources of income.

Review of the Period

Following the lifting of covid restrictions, which had tested the Charity's resilience and restricted its ability to fundraise, the Charity's many loyal and generous volunteers, supporters, sponsors, and staff all pulled together to ensure the Charity survived and has been able to continue to rescue, care for and re-home animals.

We have had to be more innovative in how we raise funds and how we reach out to our community and fortunately the Charity's reputation as a well-run sanctuary has helped ensure that people know who we are and what we do. They are happy for us to contact them electronically, although have appreciated being welcomed back to the Sanctuary and they have supplied much needed funds so that we can continue our life saving work.

During the pandemic, the demand for companion animals was extremely high as people craved company to make up for the human company that was restricted either by regulations or because people were shielding. We were able to satisfy this demand and in the process were able to increase the number of animals that we could help. Although this depleted our reserves, we have made a great many more friends and supporters, who will hopefully help us in the future. However, as the restrictions were eased and people could return to work and go out and about generally the demand for cats has decreased, but the demand for us to take them in

increased and we have had to put in place a waiting list to ensure we are not overwhelmed, and the Charity's financial viability put at risk.

Since March 2022, we have re-homed 206 cats and 13 guinea pigs as well re-homing an assortment of other small animals.

Volunteers and Supporters

As always, the support the Charity receives from its volunteers has been wonderful. They generously give their time to care for the animals and support the Charity's fund-raising efforts by helping and supporting our fundraising events, going on street and supermarket collections, sponsoring the animals' care, and supporting our lottery, to name just a few.

Our Fund-raising Committee made up of volunteers has started to put in place a programme of events and collections to broaden the appeal of the Charity and help bring together our family of friends. This is greatly appreciated by the Trustees and has proved hugely successful.

Some of the notable individual fund-raising events for us included:

- Dan Hutchinson's sponsored climb of Lobuche East Peak and Everest Base Camp.
- Some staff and volunteers doing a sponsored midnight walk from Southport to the Sanctuary covering a distance of 10.3 miles.
- The Sanctuary's hairy maintenance man, Matt, who raised a considerable sum of money by agreeing to be waxed with the help of Lavendar Cove in Burscough. He went from hirsute to smooth, but the process the Author understands was totally above and beyond the call of duty.
- The hot water boiler in the Shelter broke and we were gifted a brand new one along with free fitting from a fantastic supporter and his plumber friend.

We are always surprised and delighted by the generosity of members of the public who help support us financially with donations of money, with the items they donate which we sell to raise funds, as well as giving us prizes for our raffles and we would like to give our heartfelt thanks to them all.

When we were unable to hold events or welcome people to our site, we had to think of new ways to connect with our supporters and one way that proved successful was to set up an Amazon Wish List of items that the Sanctuary needed. Our supporters opened their hearts and wallets/purses and bought them for us. It is the experience of the Charity that people like to buy specific items, rather than just providing money and when they visit they will see the items being put to good use.

A number of our volunteers sadly died this year. We send their families our love. They will be greatly missed by the Woodlands family and our animals. One of those was Donna, who was a great animal lover and supporter of Woodlands. At her funeral monies were raised for Woodlands and we have now named our treatment room in her honour marked with a plaque.

Sponsors

Our sponsors provide us with invaluable support and funds, without which the Charity would not be able to function. This year they have been exceptionally generous as we have been unable to hold events and fundraise from members of the public.

Our local shops have recognised that we are a good cause and support us by hosting our collection boxes, selling our calendars, providing gifts for our raffles, and making donations.

This year we were chosen to be part of the Co-op Community Fund, a scheme that runs for 12 months, allowing Co-op members and customers to raise money for us, while they are doing their shopping.

Staff

This year the Charity's reduced number of staff have again gone above and beyond their duties to provide a first-class service to the animals in our care 365 days a year, regardless of the weather. Their dedication shows in the well cared for, happy and well-adjusted animals we are able to re-home. Without this team the Charity would not be able to function.

The staff have also helped with the fund-raising activities, particularly Tea and Tours when they act as the tour guides and explain how the Sanctuary functions and how we care for the different animals that we have.

As part of our ongoing programme of continual improvements and increasing the skill set of our staff, Izzy left us this year to work at a local veterinary practice to continue her training to become a vet nurse and we wish her well in her studies.

Vets

We greatly appreciate the continuing support we get from our Vets, who provide surgical and emergency care, and supplement the work of our own terrific onsite Vet. All of this ensures the animals in our care receive the best treatment available.

Rescuing and Re-homing Cats

This continues to be our main focus. Before a cat leaves our care, we ensure that it has been vet checked, vaccinated, neutered where appropriate, micro-chipped and is fit and healthy. This comes at a cost, which we seek to defray by asking for a donation for every cat we rehome. This does not cover the actual cost of the treatment, but we take pride in our cats going to good homes in good health.

We conduct detailed home checks to ensure our cats are going to loving safe homes and gives the fosterer an opportunity to ask as many questions as they like so that they are comfortable about taking on such a precious creature.

Kitten season this year seemed to go on forever and the number of kittens was greater than ever. Our thanks go out to our kitten fosterers who help out with night feeds and care generally when we have cats that do not take to their kittens. The late

nights and early mornings can be no fun, but the pleasure of seeing a healthy kitten develop into a healthy cat is wonderful, even though then handing them back to us for re-homing can be tough.

Residents

Certain cats that we rescue, when vet checked by our Vet are deemed unsuitable for re-homing, due to age, infirmity or because they require long-term medical treatment. These cats remain with the Sanctuary for the rest of their lives and are lovingly cared for in their own purpose-built accommodation and outside area.

The decision to make a cat a resident, is taken very carefully, as it needs to suit the cat's welfare and comes with financial implications for the Sanctuary.

We invite members of the public to sponsor the resident cats which has proved popular, and we encourage sponsors to visit the cats they sponsor.

Sadly, a number of our resident cats have passed away peacefully primarily of old age, and we are pleased they had good and enriched lives with us.

Hedgehogs

During this year, we had to make the difficult decision to close our hedgehog facility, despite the demand being high for places of care, as the cost of running the unit was just too high to be sustainable.

We hope to be able to re-open the facility when funds allow, and we are looking for long term funding for this project.

Guinea Pigs

Guinea pigs are another group of animals that we rescue, care for and re-home. Guinea pigs are very sociable, so we take great care to ensure that they do not live alone. We only re-home guineas pigs in pairs or threes, unless they are going to be integrating into an existing herd. In that case, we ensure that the new guinea pig is introduced to one of its new family in a neutral setting and reserve the right to refuse to re-home if they do not get on.



Our Birds

We have a number of ducks and chickens at the Sanctuary who provide us with eggs that we use to bake cakes for our Tea and Tours events.

Sadly, this year it is not only humans that have faced viruses. An outbreak of Avian Influenza hit the area and the birds had to go into lockdown in their coops. We all know that this is no fun so as best we could, we provided them with a lot of enrichment activities to keep them happy. They have since been released from their confinement no worse for wear and have been back out around the cattery and stables again and the ducks are back on their pond.

Our Horses, Ponies, Donkeys, Goats and Sheep

Our animals are all now pretty used to people and enjoy the interaction, particularly, if it involves being fed treats. Merlin, our black Shetland pony, has been on several trips to local groups in the area, our goats, Bert and Ernie, love their trips to out to places such as Pets at Home or Tesco's to meet members of the public.

Our rescue ponies, Minnie & Milo, have been with us now for over 12 years.

Educational Visits and Talks

It has always been an aim of the Charity to educate members of the public as to how to care for and appreciate animals. In the past we have attended many schools and other organisations as part of our outreach programme. We have provided talks, demonstrations, and animal visits to educate adults and children about how to care for pets and wildlife in their area.

We were recognised by The National Lottery for our Education Programme who provided us with a grant this year to promote our work for the community and in the community.

In November 2022 we secured an agreement with VetPlus who funded the conversion of an existing store room into an Education room facility, so that we can host groups onsite, whether that be for education, Tea and Tours, Baby and Toddler events or alike. We would like to publicly thank VetPlus for their generous funding, which will allow us to increase our education programme.

Sponsorship Schemes

We run several sponsorship schemes, for monthly or one-off payments. The sponsor receives regular updates and photographs of their chosen animal. The number of sponsors has steadily been increasing and we now stand at more than around one hundred, but more sponsors are always welcome.

We also run a scheme of Sponsor a Pen for a period and updates are provided to the sponsor of whichever animals occupy their pen for the time of their sponsorship.

Regular donations really help us manage our finances and cover the cost of the care for the animals who seek sanctuary here.

Publicity and Nominations

The Charity is regularly in the news, but the way this takes place has changed. The local free newspapers in our catchment area have ceased publishing so we now reach out using social media a great deal more using our press contacts and our own media accounts on various platforms.

An appeal went out on BBC North West for support about the perfect storm of reducing donations but a higher demand for re-homing. This was successful in terms of the awareness it raised and the funds it generated.

Online Presence

We have been able to learn a lot of lessons from the lockdowns. The Charity increased its presence online. We sent out most of our newsletters electronically, providing links to our website where donations could be made, advertised animals in need of re-homing on our website and linked helpful articles on how to care for animals.

Our website was refreshed with new ideas and information and links added to our online shop which sells all the essentials for animals and some treats as well as our branded merchandise.

On a regular basis, we also issued email updates and information about the animals in our care, how to look after them, how they could be sponsored, or how people can sponsor a pen and be provided with updates about the animals using those pens.

Tea and Tours

When the restrictions were lifted we introduced Tea and Tours events to allow small groups to attend the Sanctuary on an afternoon, when they were provided with a VIP tour around the site by knowledgeable members of staff. These groups were given hands-on access to our animals together with an educational talk in each area, on the husbandry of the animals in question. This was followed by afternoon tea and cakes. These tours proved exceedingly popular, as were the cakes, and the events were sold out within days of new dates being announced.

Please check out our website for the next series of dates.

Baby and Toddler mornings

Following on from our Tea and Tours success, it became apparent that parents would like to bring their younger children to the Sanctuary to see and interact with the animals, so separate events were arranged for parents and young children to attend. These again have proved popular, and we will be arranging more in the future.

Animal Carer for the Day experience

Following the success of Tea and Tours and Baby and Toddler mornings, we became aware that people would like one-to-one visits to care for our animals and learn more about them and their welfare, so we launched, this programme where for a fee we host a member of the public for the day and they can work with our animals and learn all about them, which is a great way for a person thinking of having a pet to gain hands on experience or for someone considering a career in animal care.

'Paws for Thought' Scheme

We have launched our 'Paws for Thought' memorial wall on our website, where beloved pets can be remembered and cherished for a small fee. People so love their pets that it is very comforting to know they can access the website whenever they like, to remember their pets and take some time out to reminisce about the good times they had with them.

Buy a Bale Scheme

The Sanctuary team have a good relationship with a local farmer and in exchange for helping him to bring in bales from his fields, he provides us with a number of bales at a reduced cost for our animals for the winter.

We fund this through our Buy a Bale Scheme whereby members of the public are invited to buy a bale or more for us. This has proved popular as people seem to like to know what specific items their donations are being spent on.

This scheme was expanded this year to include the buying of shavings, as a number of our horses and ponies require shavings as bedding rather than straw. These were one of the items on our Amazon Wishlist.

Clothes Bank Collections

Our clothes bank has been a popular addition to the Sanctuary. All the clothes and material donated here are recycled.

We have had a clothes container installed on site, so that people visiting the site, or passing by can deposit clothes 7 days a week during Sanctuary opening hours. This provides us with a regular income.

Fund raising Events

Our on-site fundraising events were re-instated this year, and we were able to welcome back our volunteers and supporters. We held our two main Open Days at Easter and during the Summer which attracted loads of people, who were very generous. We arranged our usual attractions plus some new ones and provided a range of refreshments. The feedback received was excellent.

We also had our two Halloween Open Days where we decorate the Sanctuary and the staff dress up in costumes and we encourage the visitors to do so too.

We also took the opportunity to take our animals out on tour to see the public, visiting local supermarkets, country fayres and shows and open farm events. Our animals love these events, although this maybe because they get hand fed most of the day and patted and petted.

We re-instated our street collections, and the public have been very generous.

In September we put out an appeal for spare change whereby people saved up their change over the month and then donated to the Charity.

We have a standing appeal for old or unwanted items that we could trade in for funds these included jewellery, foreign currency, used stamps, and old mobile phones.

Annual Charity Ball

This year's Annual Ball was held at Briars Hall in Latham. It was a great night, and the event also raised a great amount of money which, as always, was put toward to the care of the animals. Selling enough tickets proved a challenge, so it has been decided to hold this event every two years going forward, as we appreciate there are other demands on household budgets, particularly at the moment.

Lottery

We are still teamed up with a lottery provider to give people the chance of supporting the Charity and winning a prize of £25,000 on a weekly basis. The number of subscriptions continues to increase, and we continue to promote the scheme.

Legacies

In previous years we have received legacies which we have put to effective use by improving our facilities, so that we can look after even more animals.

We have received a number of legacies this year, and we are extremely grateful for these and to all the people naming us in their wills.

Raising our Profile

We are constantly trying to raise the Charity's profile within our local area and further afield and this seems to be reaping rewards. We have increased our use of social media and outlets which will spread our message further afield.

Local businesses are supporting us with their own fundraising events as well as inviting us to attend their events at local venues and we are extremely grateful to all of those contributors.

Future

Our aim for the coming year is to ensure we are using our first-class facilities to their full capacity, providing the best possible care we can for the animals who we rescue, care for, and rehome and to continue to grow and develop our knowledge and our education and outreach programme. To do this we need to ensure we have a stable financial position to fund our activities and we are always looking for new and novel ways to raise more funds.

We always have projects underway that we are looking to fund. Those we are currently looking at are improving the supply of services to the site, employing a full-time fund raiser, opening a charity shop, and improving our treatment facilities so we can have our onsite Vet carry out additional procedures.

We are also considering looking for funding for a local free neutering service for those owners who do not have the means to address this issue for their cat. The aim of this service is to avoid unaffordable additional mouths to feed. This would be part of our outreach programme.

Reserves Policy

The Trustees have adopted a reserves policy which they consider appropriate to enable the charity to meet its developing commitments and obligations. To this end, the charity's policy is to retain funds equivalent to approximately 6 month's staff and

running costs.

Going concern

The Trustees have assessed the financial performance of the Charity for the period ended 28 February 2023 and its position at the period end and have concluded that it has enough financial reserves, ongoing income and assets to be able to continue to operate for at least 12 months from approving the accounts.

Responsibilities of the Trustees

The Charity Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Constitution of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees on 27 December 2023 and signed on its behalf by:

Stuart Irons – Volunteer and Trustee

Charity registration number: 1190858

Woodlands Animal Sanctuary

Annual Report and Financial Statements

for the Year Ended 28 February 2023

Kesra Accounting Limited
Fao Quay Accountants
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

Woodlands Animal Sanctuary

Reference and Administrative Details

Charity Registration Number	1190858
Working name	Woodlands Animal Sanctuary
Principal Office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Ms Victoria McDerby Mr Stuart John Irons Mr Stephen Arthur Russell Saunders Mrs Lynne Paula Saunders Dr Alison Jane A J Speakman PhD Mrs Caroline Simpson Helen Wareham
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	Kesra Accounting Limited Fao Quay Accountants Station House Stamford New Road Altrincham Cheshire WA14 1EP

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2023 which are set out on pages 3 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees of Woodlands Animal Sanctuary you are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this period under section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of Woodlands Animal Sanctuary are not required to be audited under the company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act and have examined the accounts under Section 43 of the 1993 Act. I will state any particular matters that has come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 28 February 2023.

Independent examiner's statement

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

1. accounting records were not kept in respect of Woodlands Animal Sanctuary as required by section 130 of the Charities 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 the 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.

DocuSigned by:

Kesra Accounting Limited

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Fao Quay Accountants
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

8/29/2023
Date:.....

Woodlands Animal Sanctuary

Statement of Financial Activities for the Year Ended 28 February 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		156,488	-	156,488
Fundraising activities		45,432	-	45,432
Total income		<u>201,920</u>	<u>-</u>	<u>201,920</u>
Expenditure on:				
Raising funds		(94,301)	-	(94,301)
Other expenditure		(145,673)	(15,750)	(161,423)
Total expenditure		<u>(239,974)</u>	<u>(15,750)</u>	<u>(255,724)</u>
Net expenditure		<u>(38,054)</u>	<u>(15,750)</u>	<u>(53,804)</u>
Net movement in funds		(38,054)	(15,750)	(53,804)
Reconciliation of funds				
Total funds brought forward		<u>128,820</u>	<u>141,750</u>	<u>270,570</u>
Total funds carried forward	8	<u><u>90,766</u></u>	<u><u>126,000</u></u>	<u><u>216,766</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		117,600	30,000	147,600
Other trading activities		28,340	-	28,340
Total income		<u>145,940</u>	<u>30,000</u>	<u>175,940</u>
Expenditure on:				
Raising funds		(21,041)	(30,000)	(51,041)
Other expenditure		(96,962)	(8,544)	(105,506)
Total expenditure		<u>(118,003)</u>	<u>(38,544)</u>	<u>(156,547)</u>
Net income/(expenditure)		<u>27,937</u>	<u>(8,544)</u>	<u>19,393</u>
Net movement in funds		27,937	(8,544)	19,393
Reconciliation of funds				
Total funds brought forward		<u>100,883</u>	<u>150,294</u>	<u>251,177</u>
Total funds carried forward	8	<u><u>128,820</u></u>	<u><u>141,750</u></u>	<u><u>270,570</u></u>

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

The notes on pages 5 to 13 form an integral part of these financial statements.

Woodlands Animal Sanctuary
(Registration number:)
Balance Sheet as at 28 February 2023

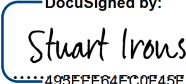
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	186,077	210,538
Current assets			
Cash at bank and in hand	6	34,531	63,742
Creditors: Amounts falling due within one year	7	<u>(3,842)</u>	<u>(3,710)</u>
Net current assets		<u>30,689</u>	<u>60,032</u>
Net assets		<u>216,766</u>	<u>270,570</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		126,000	141,750
Unrestricted income funds			
Unrestricted funds		<u>90,766</u>	<u>128,820</u>
Total funds	8	<u>216,766</u>	<u>270,570</u>

For the financial year ending 28 February 2023 the charity was entitled to exemption from audit under Section 43(2) of the Charities Act 2001.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 43(2); and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 3 to 13 were approved by the trustees, and authorised for issue on 8/29/2023 and signed on their behalf by:

DocuSigned by:

498EFE64EC0F45F.....
 Mr Stuart John Irons

The notes on pages 5 to 13 form an integral part of these financial statements.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Woodlands Animal Sanctuary 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

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.

Raising funds

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% Straight line
Motor vehicles	20% Straight line
Land and buildings	10% Straight line

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.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

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

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	127,428	85,575
Social security costs	1,641	1,805
Pension costs	2,667	1,072
Other staff costs	-	192
	<u>131,736</u>	<u>88,644</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:

	2023	2022
	No	No
Average staff	<u>6</u>	<u>11</u>

Contributions to the employee pension schemes for the year totalled £2,667 (2022 - £1,072).

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

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

3 Independent examiner's remuneration

	2023	2022
	£	£
Other fees to examiners		
Examination-related assurance services	1,020	1,040
All other services	<u>1,311</u>	<u>1,456</u>
	<u><u>2,331</u></u>	<u><u>2,496</u></u>

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

4 Taxation

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

5 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Land and buildings £	Total £
Cost				
At 1 March 2022	5,852	2,200	226,631	234,683
Additions	129	-	-	129
At 28 February 2023	5,981	2,200	226,631	234,812
Depreciation				
At 1 March 2022	1,092	390	22,663	24,145
Revaluations	-	-	22,663	22,663
Charge for the year	1,487	440	-	1,927
At 28 February 2023	2,579	830	45,326	48,735
Net book value				
At 28 February 2023	3,402	1,370	181,305	186,077
At 28 February 2022	4,760	1,810	203,968	210,538

6 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	17	3
Cash at bank	34,332	62,972
Short-term deposits	182	767
	34,531	63,742

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,821	1,757
Other creditors	613	714
Accruals	408	1,239
	3,842	3,710

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

8 Funds

	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
Unrestricted funds				
General receipts and payments	128,820	201,920	(239,974)	90,766
Restricted funds				
Contributions towards charity building	141,750	-	(15,750)	126,000
Total funds	<u>270,570</u>	<u>201,920</u>	<u>(255,724)</u>	<u>216,766</u>

Woodlands Animal Sanctuary receives donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and is being used by the charity.

9 The charity's closing funds are made up of the following:

	Total funds at 28 February 2023 £
Tangible fixed assets	186,077
Current assets	34,531
Current liabilities	<u>(3,842)</u>
Total net assets	<u>216,766</u>

10 Related party transactions

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

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity, they give their time voluntarily. At the balance sheet date the amount due was (2022 - £Nil).

Trustee's expenses

The Charity does not pay its trustees any expenses. At the balance sheet date the amount due was (2022 - £Nil).

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

V McDerby

The premises used by the charity is partially owned by one of the board members, V McDerby. No rent was charged to the charity for the use of the land/buildings. At the balance sheet date the amount due was (2022 - £Nil).

Dr A Speakman

Dr A Speakman is the owner of one of the veterinary services the charity used during the financial period and she is also a trustee of the charity.

£2,255 was paid to Dr A Speakman during the financial year in relation to Veterinary fees/expenses incurred during the financial period. At the balance sheet date the amount due was (2022 - £Nil).

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Legacies and bequests	3,100	-
Donation	102,781	86,268
Gift Aid	36,182	7,516
Grants	14,425	23,816
Grants - restricted	-	30,000
	<u>156,488</u>	<u>147,600</u>
<i>Other trading activities</i>		
Fundraising activities	<u>45,432</u>	<u>28,340</u>
	<u>45,432</u>	<u>28,340</u>
<i>Raising funds</i>		
Veterinary fees - restricted	-	(11,604)
Veterinary fees	(15,382)	-
Veterinary supplies	(6,051)	-
Veterinary supplies - restricted	-	(3,485)
Pest control	(531)	(335)
Waste - bins and muck	(4,276)	(3,140)
Stables - feed and associated costs restricted	-	(3,505)
Stables - feed and associated costs	(7,667)	-
Shelter - feed, litter, cleaning etc restricted	-	(11,406)
Shelter - feed, litter, cleaning etc.	(23,191)	(2,227)
Misc. Purchases	(4,542)	(1,824)
Rent and rates	(700)	-
Light, heat and power	(17,079)	(4,488)
Insurance	(469)	(161)
Repairs and renewals	(4,649)	(1,314)
Telephone and fax	(4,356)	(3,117)
Printing, postage and stationery	(1,748)	(1,045)
Sundry expenses	(1,302)	(1,353)
Motor expenses	(1,459)	(1,358)
Bank charges	(899)	(679)
	<u>(94,301)</u>	<u>(51,041)</u>
<i>Other expenditure</i>		
Wages and salaries	(127,428)	(85,575)
Staff NIC (Employers)	(1,641)	(1,805)
Staff pensions (Defined contribution) - pension scheme 1	(2,667)	(1,072)
Staff welfare	-	(192)

This page does not form part of the statutory financial statements.

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
Advertising	(2,416)	(1,228)
Independent examiner's fee	(2,331)	(2,496)
Legal and professional fees	(350)	-
Depreciation of freehold property	(6,913)	(3,750)
Depreciation - restricted	(15,750)	(8,544)
Depreciation of motor vehicles	(440)	(212)
Depreciation of office equipment	(1,487)	(632)
	<u>(161,423)</u>	<u>(105,506)</u>

This page does not form part of the statutory financial statements.

Charity registration number: 1190858

Woodlands Animal Sanctuary

Annual Report and Financial Statements

for the Year Ended 28 February 2023

Kesra Accounting Limited
Fao Quay Accountants
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

Woodlands Animal Sanctuary

Reference and Administrative Details

Charity Registration Number	1190858
Working name	Woodlands Animal Sanctuary
Principal Office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Ms Victoria McDerby Mr Stuart John Irons Mr Stephen Arthur Russell Saunders Mrs Lynne Paula Saunders Dr Alison Jane A J Speakman PhD Mrs Caroline Simpson Helen Wareham
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	Kesra Accounting Limited Fao Quay Accountants Station House Stamford New Road Altrincham Cheshire WA14 1EP

Woodlands Animal Sanctuary

Independent Examiner's Report to the trustees of Woodlands Animal Sanctuary

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2023 which are set out on pages 3 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees of Woodlands Animal Sanctuary you are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this period under section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied myself that the accounts of Woodlands Animal Sanctuary are not required to be audited under the company law and is eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act and have examined the accounts under Section 43 of the 1993 Act. I will state any particular matters that has come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 28 February 2023.

Independent examiner's statement

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

1. accounting records were not kept in respect of Woodlands Animal Sanctuary as required by section 130 of the Charities 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 the 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.

DocuSigned by:

Kesra Accounting Limited

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Fao Quay Accountants
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

8/29/2023
Date:.....

Woodlands Animal Sanctuary

Statement of Financial Activities for the Year Ended 28 February 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		156,488	-	156,488
Fundraising activities		45,432	-	45,432
Total income		<u>201,920</u>	<u>-</u>	<u>201,920</u>
Expenditure on:				
Raising funds		(94,301)	-	(94,301)
Other expenditure		(145,673)	(15,750)	(161,423)
Total expenditure		<u>(239,974)</u>	<u>(15,750)</u>	<u>(255,724)</u>
Net expenditure		<u>(38,054)</u>	<u>(15,750)</u>	<u>(53,804)</u>
Net movement in funds		(38,054)	(15,750)	(53,804)
Reconciliation of funds				
Total funds brought forward		128,820	141,750	270,570
Total funds carried forward	8	<u>90,766</u>	<u>126,000</u>	<u>216,766</u>

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		117,600	30,000	147,600
Other trading activities		28,340	-	28,340
Total income		<u>145,940</u>	<u>30,000</u>	<u>175,940</u>
Expenditure on:				
Raising funds		(21,041)	(30,000)	(51,041)
Other expenditure		(96,962)	(8,544)	(105,506)
Total expenditure		<u>(118,003)</u>	<u>(38,544)</u>	<u>(156,547)</u>
Net income/(expenditure)		<u>27,937</u>	<u>(8,544)</u>	<u>19,393</u>
Net movement in funds		27,937	(8,544)	19,393
Reconciliation of funds				
Total funds brought forward		100,883	150,294	251,177
Total funds carried forward	8	<u>128,820</u>	<u>141,750</u>	<u>270,570</u>

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

The notes on pages 5 to 13 form an integral part of these financial statements.

Woodlands Animal Sanctuary
(Registration number:)
Balance Sheet as at 28 February 2023

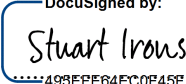
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	186,077	210,538
Current assets			
Cash at bank and in hand	6	34,531	63,742
Creditors: Amounts falling due within one year	7	<u>(3,842)</u>	<u>(3,710)</u>
Net current assets		<u>30,689</u>	<u>60,032</u>
Net assets		<u>216,766</u>	<u>270,570</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		126,000	141,750
Unrestricted income funds			
Unrestricted funds		<u>90,766</u>	<u>128,820</u>
Total funds	8	<u>216,766</u>	<u>270,570</u>

For the financial year ending 28 February 2023 the charity was entitled to exemption from audit under Section 43(2) of the Charities Act 2001.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 43(2); and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 3 to 13 were approved by the trustees, and authorised for issue on 8/29/2023 and signed on their behalf by:

DocuSigned by:

498EFE64EC0F45F.....
 Mr Stuart John Irons

The notes on pages 5 to 13 form an integral part of these financial statements.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Woodlands Animal Sanctuary 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

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.

Raising funds

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% Straight line
Motor vehicles	20% Straight line
Land and buildings	10% Straight line

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.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

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

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	127,428	85,575
Social security costs	1,641	1,805
Pension costs	2,667	1,072
Other staff costs	-	192
	<u>131,736</u>	<u>88,644</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:

	2023	2022
	No	No
Average staff	<u>6</u>	<u>11</u>

Contributions to the employee pension schemes for the year totalled £2,667 (2022 - £1,072).

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

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

3 Independent examiner's remuneration

	2023	2022
	£	£
Other fees to examiners		
Examination-related assurance services	1,020	1,040
All other services	<u>1,311</u>	<u>1,456</u>
	<u><u>2,331</u></u>	<u><u>2,496</u></u>

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

4 Taxation

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

5 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Land and buildings £	Total £
Cost				
At 1 March 2022	5,852	2,200	226,631	234,683
Additions	129	-	-	129
At 28 February 2023	5,981	2,200	226,631	234,812
Depreciation				
At 1 March 2022	1,092	390	22,663	24,145
Revaluations	-	-	22,663	22,663
Charge for the year	1,487	440	-	1,927
At 28 February 2023	2,579	830	45,326	48,735
Net book value				
At 28 February 2023	3,402	1,370	181,305	186,077
At 28 February 2022	4,760	1,810	203,968	210,538

6 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	17	3
Cash at bank	34,332	62,972
Short-term deposits	182	767
	34,531	63,742

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,821	1,757
Other creditors	613	714
Accruals	408	1,239
	3,842	3,710

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

8 Funds

	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
Unrestricted funds				
General receipts and payments	128,820	201,920	(239,974)	90,766
Restricted funds				
Contributions towards charity building	141,750	-	(15,750)	126,000
Total funds	<u>270,570</u>	<u>201,920</u>	<u>(255,724)</u>	<u>216,766</u>

Woodlands Animal Sanctuary receives donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and is being used by the charity.

9 The charity's closing funds are made up of the following:

	Total funds at 28 February 2023 £
Tangible fixed assets	186,077
Current assets	34,531
Current liabilities	<u>(3,842)</u>
Total net assets	<u>216,766</u>

10 Related party transactions

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

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity, they give their time voluntarily. At the balance sheet date the amount due was (2022 - £Nil).

Trustee's expenses

The Charity does not pay its trustees any expenses. At the balance sheet date the amount due was (2022 - £Nil).

Woodlands Animal Sanctuary

Notes to the Financial Statements for the Year Ended 28 February 2023

V McDerby

The premises used by the charity is partially owned by one of the board members, V McDerby. No rent was charged to the charity for the use of the land/buildings. At the balance sheet date the amount due was (2022 - £Nil).

Dr A Speakman

Dr A Speakman is the owner of one of the veterinary services the charity used during the financial period and she is also a trustee of the charity.

£2,255 was paid to Dr A Speakman during the financial year in relation to Veterinary fees/expenses incurred during the financial period. At the balance sheet date the amount due was (2022 - £Nil).

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Legacies and bequests	3,100	-
Donation	102,781	86,268
Gift Aid	36,182	7,516
Grants	14,425	23,816
Grants - restricted	-	30,000
	<u>156,488</u>	<u>147,600</u>
<i>Other trading activities</i>		
Fundraising activities	<u>45,432</u>	<u>28,340</u>
	<u>45,432</u>	<u>28,340</u>
<i>Raising funds</i>		
Veterinary fees - restricted	-	(11,604)
Veterinary fees	(15,382)	-
Veterinary supplies	(6,051)	-
Veterinary supplies - restricted	-	(3,485)
Pest control	(531)	(335)
Waste - bins and muck	(4,276)	(3,140)
Stables - feed and associated costs restricted	-	(3,505)
Stables - feed and associated costs	(7,667)	-
Shelter - feed, litter, cleaning etc restricted	-	(11,406)
Shelter - feed, litter, cleaning etc.	(23,191)	(2,227)
Misc. Purchases	(4,542)	(1,824)
Rent and rates	(700)	-
Light, heat and power	(17,079)	(4,488)
Insurance	(469)	(161)
Repairs and renewals	(4,649)	(1,314)
Telephone and fax	(4,356)	(3,117)
Printing, postage and stationery	(1,748)	(1,045)
Sundry expenses	(1,302)	(1,353)
Motor expenses	(1,459)	(1,358)
Bank charges	(899)	(679)
	<u>(94,301)</u>	<u>(51,041)</u>
<i>Other expenditure</i>		
Wages and salaries	(127,428)	(85,575)
Staff NIC (Employers)	(1,641)	(1,805)
Staff pensions (Defined contribution) - pension scheme 1	(2,667)	(1,072)
Staff welfare	-	(192)

This page does not form part of the statutory financial statements.

Woodlands Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	Total 2023 £	Total 2022 £
Advertising	(2,416)	(1,228)
Independent examiner's fee	(2,331)	(2,496)
Legal and professional fees	(350)	-
Depreciation of freehold property	(6,913)	(3,750)
Depreciation - restricted	(15,750)	(8,544)
Depreciation of motor vehicles	(440)	(212)
Depreciation of office equipment	(1,487)	(632)
	<u>(161,423)</u>	<u>(105,506)</u>

This page does not form part of the statutory financial statements.

Accounts

Trustees Report for the period to 28 February 2022

The Trustees present their report with the financial statements of the charity for the period ended 28 February 2022. 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 aims

The charity's goal is to relieve the suffering of animals of any species who are in need of care and attention, and in particular to provide or maintain refuge, secure homes, sanctuaries or other facilities for the reception and care of unwanted animals and the treatment of sick or ill-treated animals.

Recruitment and appointment of Trustees

The Charity's constitution requires the board of Trustees to have at least 7 members. The skills mix of existing board members is reviewed when recruiting new trustees to ensure that their skills, personal and professional experiences are complimentary to the existing board. On their appointment, new Trustees are provided with, or have access to the following:

- The latest annual report and statutory accounts.
- The latest management information for the current year.
- Minutes of trustees meetings for the current year.
- The charity's conflict of interest policy.
- The charity's financial procedures.
- "Charity Governance Code for Smaller Charities", published by the Good Governance Steering Group.
- "The essential Trustee", published by the Charity Commission.

Following their appointment, new Trustees have a planned induction process during which they meet the staff team and spend time with other trustees to get to know more about the charity's activities. Trustees serve a 3 year term, after which they are eligible for re-election.

Organisation Structure

The Board of Trustees meets at least 4 times a year to set the strategic direction of the charity, review ongoing operational and financial performance, and review the risks faced by the charity. The Trustees give their time freely and no trustee remuneration is paid. Details of trustee expenses and related party transactions are disclosed in the notes to the accounts.

The charity has a Conflict of Interest Policy for Trustees and Staff, and a register of interests is maintained for Trustees. Trustees are required to disclose all relevant interests to the Board and are required to withdraw from any decisions where an actual or potential conflict of interest may arise. Any individual with an interest in a matter being discussed at a meeting must immediately declare the interest to the meeting. The Chairman of the meeting will then decide whether that individual will be entitled to vote on the matter.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which are faced by the charity and confirm that there are suitable systems and procedures in place to enable those risks to be appropriately mitigated managed and monitored.

The charity's income is derived from general fund-raising activities, voluntary donations and legacies and grants which means there is a risk in being unable to maintain and grow income in a cost-effective manner to fund the charity's objectives and strategy. To try to manage this risk, the charity continues to invest into the diversification of income streams and to reduce reliance on a small number of core sources of income.

Review of the period

Another 12 months of covid restrictions has tested the Charity's resilience and restricted its ability to fundraise but the Charity has a great many loyal and generous volunteers, supporters, sponsors, and staff and as a result the Charity has survived and been able to continue to rescue, care for and re-home animals.

We have had to be more innovative in how we raise funds and how we reach out to our community and fortunately the Charity's reputation as a well-run sanctuary has helped ensure that people know who we are and what we do. They are happy for us to contact them electronically, rather than see them in person and they have supplied much needed funds so that we can continue our life saving work.

During the pandemic, the demand for companion animals was extremely high as people craved company to make up for the human company that was restricted either by regulations or because people were shielding. We were able to satisfy this demand and in the process were able to increase the number of animals that we could help. Although this depleted our reserves, we have made a great many more friends and supporters, who will hopefully help us in the future.

In October 2021, having heavily relied upon our reserves throughout the pandemic period and with donations being down and little prospect of them recovering quickly, we announced that for the foreseeable future we could not accept any new wildlife. We also had to make some members of staff redundant and cut the working hours of others to live within the Sanctuary's limited means. This decision was not taken lightly and was very upsetting, but it was the stark reality of the pandemic. An appeal raised some monies, but it was not enough, however we appreciated that money was tight for a great many of our supporters. We therefore looked to our grant givers old and new.

Pets at Home Foundation and Battersea Dogs and Cats Home came to our aid and provided us with two significant grants that were sufficient to get us through the winter period and we will be eternally grateful to them for stepping in and supporting us.

Between March 2021 and February 2022, we re-homed over 200 cats and released over 100 hedgehogs as well re-homing an assortment of other small animals.

Volunteers and Supporters

Without the support the Charity receives from its volunteers, it would not be the success it is. They generously give their time to care for the animals and support the Charity's fund-raising efforts by

conducting street collections, holding fundraising events, sponsoring the animals' care, and supporting our lottery, to name just a few.

A group of our volunteers have set up a fund-raising committee to organise events and collections and broaden the appeal of the Charity. This is greatly appreciated by the Trustees, as we appreciate that we do not have a monopoly on good ideas.

- Three supporters climbed Scafell Pike to raise much needed funds for us. They climbed it in 3.5 hours in damp conditions and raised a great sum of money for the Charity.
- Eleven supporters took part in our 10k Walk for Woodlands and between them raised over £1600.
- Supporters raised £355 from sponsorship for competing in the Great North Run.
- A supporter sky-dived to raise money for us.
- A volunteer organised a Quiz for supporters and volunteers, which was a remarkable success and a sold-out event.

We are always surprised and delighted by the generosity of members of the public who help support us financially with donations of money and with the items they donate which we sell to raise funds, as well as giving us prizes for our raffles and we would like to give our heartfelt thanks to them all.

When we were unable to hold events or welcome people to our site, we had to think of new ways to connect with our supporters and one way that proved successful was to set up an Amazon Wish List of items that the Sanctuary needed. Our supporters opened their hearts and wallets/purses and bought them for us. It is the experience of the Charity that people like to buy specific items, rather than just providing money and when they visit they will see the items being put to effective use.

This had an added benefit to the Charity as when shopping through Amazon Smile, our supporters could raise even more money for us, without any extra cost to themselves. Furthermore, when they shopped for themselves using this service their shopping generated further funds for us.

Sponsors

Our sponsors provide us with invaluable support and funds, without which the Charity would not be able to function. This year they have been exceptionally generous as we have been unable to hold events and fundraise from members of the public.

The Charity was selected as the Charity of the Year for both Pets at Home, Preston Docks and Pets at Home, Preston Capitol Centre and throughout the year they fundraised for us, and we visited the stores on a number of occasions with two of our goats, Bert and Ernie, who are very sociable and love a trip out.

Received £500 from Pets at Home Preston Docks from their Pedal for Paws summer fundraiser.

Pets at Home Santa Paws appeal was a successful fundraiser for us and that raised over £3800.

Local Solicitors, Dickinson, Parker, Hill, nominated the Charity to be the recipient of their Charity Will Month and raised a total of £12,400 for which we are profoundly grateful. This will help us rescue many more animals and hopefully lead to the Charity receiving more legacies in time.

Charlton Mini coaches put a photograph of our donkeys, Beanie and Dolly, on the back of one of their coaches to raise our profile. This company are great supporters and have helped us in many ways.

Our local shops have recognised that we are a good cause and support us by hosting our collection boxes, selling our calendars, providing gifts for our raffles, and making donations.

Staff

This year the Charity's staff have again gone above and beyond their duties to provide a first-class service to the animals in our care 365 days a year, regardless of the weather. Their dedication shows in the well cared for, happy and well-adjusted animals we are able to re-home. Without this team the Charity would not be able to function.

The staff have also helped with the fund-raising activities, particularly Tea and Tours when they act as the tour guides and explain how the Sanctuary functions and how we care for the different animals that we have.

Vets

We greatly appreciate the continuing support we get from our vets, who provide surgical and emergency care, and supplement the work of our own terrific Vet. All of this ensures the animals in our care receive the best treatment available.

Here are a few of our rescue stories from this year.

Ben & Jerry

Both Ben and Jerry were very poorly when they were admitted with a virus. They both recovered after treatment and care.

Jerry has Cerebellar Hypoplasia which is a neurological condition. He is not in pain with it, but his brain does not coordinate his back legs properly, so he can be wobbly and move slower, but despite this is a very sweet, loving cat and he can eat, drink, play and go to the toilet independently.

Ben does not have this condition, and as the pair got on so well together, we looked for them to be rehomed together. A very special family took on these cats, and the love that the cats give in return is priceless.

Ariel

Ariel came to us in a vegetable tray giving birth and not in a good state of health, she gave birth to her kittens and then had to undergo an emergency operation. She was not strong enough to cope and passed away after the surgery.

All kittens went to our dedicated team of hand rearing volunteers and survived despite their traumatic introduction to the world.

If only Ariel had been neutered, she may have survived. It appeared that she had had numerous litters before.

Other rescues

Some kittens were found dumped at a recycling centre and despite their poor start in life, once they were placed with one of our talented fosterers they began to trust and like human company, which allowed us to re-home them. We arranged and paid for them to be neutered, microchipped, and vaccinated, before they left for their new home, which is a service we provide to all cats in our care.

We took in a very old stray cat, who was in an extremely poor state and weighed only 2 kilogrammes. Blood tests were carried out which confirmed she was in serious renal failure, and we had to take the very difficult decision to give her eternal sleep. Staff and volunteers alike showered her with tender loving care during her last few days and we were pleased she was able to know love and kindness and not be alone during that time.

We were asked to assist with a young kitten found alone with a swollen leg. She needed emergency vet treatment as she had wire wrapped around her leg. As kittens are rarely on their own, the team returned to the scene and found another kitten close by, and it appeared the two were related. Both were cared for and nursed back to health and later rehomed.

At the Sanctuary we pride ourselves in providing love and care to all animals who come to us, and doing the best we can for them, whatever the circumstances.

Multi Pet Home Rescues

This year we were called to attend a number of multi pet homes where the Owners had become overwhelmed with cats. One example was where we rescued over twenty-five cats admitted from two multi-cat households and there were a further fifteen to be rescued. It took our Vet 4 hours to work through all the cats and check their health. Two were given eternal sleep; one who had a huge tumour in her head and the other was so starved her body could no longer cope.

It took a team effort to help these animals, and our grateful thanks go out to our Vet, staff, volunteers, Jaspers Cats, Alley Cats and Vets4Pets at the Capitol Centre in Preston. The event was publicised to raise awareness of the increasing problem and to raise funds to begin to cover the cost.

We developed a scheme for dealing with multi-cat households, as there is clearly a need for the service, whereby we partner up with our fellow rescue organisations and share out the rescued cats, so as not to overwhelm one organisation. In one such case we partnered with Battersea Dogs and Cats Home, and they came and collected ten cats from us.

As a result of this, we can achieve a much greater impact as a sector, rather than working independently. This has also allowed us to share expertise and experiences, which we feel is such an important aspect of the work we do.

Every year we encounter numerous cases like these and offer our help free of charge to rescuing animals in need. These take a toll on our funds and the mental well-being of our staff, so we celebrate every life saved and invariably there are tears when they go to their new homes.

Rescuing and rehoming cats continues to be our main focus. Before a cat leaves our care, we ensure that it has been vet checked, vaccinated, neutered where appropriate, micro-chipped and is fit and healthy. This comes at a cost, which we seek to defray by asking for a donation for every cat we rehome. This does not cover the actual cost of the treatment, but we take pride in our cats going to good homes in good health.

We conduct detailed home checks to ensure our cats are going to loving safe homes and gives the fosterer an opportunity to ask as many questions as they like so that they are comfortable about taking on such a precious creature.

Covid Lockdowns

When the lockdown was imposed, the Sanctuary was closed to all but staff, and the strictest hygiene rules were put in place. We would like to thank the staff of the Sanctuary for all their challenging work during those tough times.

During the lockdown, DEFRA issued guidance as to the rehoming of animals and we adjusted our rehoming process to comply. We continued to match up animals with new homes online which proved successful, and demand increased as the lockdown continued.

As the guidance eased, volunteers were recruited to deliver cats to their new homes as members of the public were still not allowed to visit the Sanctuary site. The volunteers reported the warm welcome they received when they delivered their precious bundles to fosterers' doorsteps.

Throughout this period, plans were developed so that when the lockdown ended we could re-open the site to volunteers and members of the public alike and a full programme of events were planned and developed ready for the relaxation of restrictions.

We also quickly realised that we would have to change the focus of our fundraising to survive and reached out to our supporters, sponsors, and friends in our time of need and they did not disappoint us.

Residents

Certain cats that we rescue, when vet checked by our Vet are deemed unsuitable for re-homing, due to age, infirmity or because they require long-term medical treatment. These cats remain with the Sanctuary for the rest of their lives and are lovingly cared for in their own purpose-built accommodation and outside area.

The decision to make a cat a resident, is taken very carefully, as it needs to suit the cat's welfare and comes with financial implications for the Sanctuary.

We invite members of the public to sponsor the resident cats which has proved popular, and we encourage sponsors to visit the cats they sponsor.

Hedgehogs

Hedgehogs are another area of focus for us, as they are in rapid decline in the wild. We spend a lot of time on our social media platforms and our website seeking to educate members of the public as to ways they can help and support the hedgehog population.

Members of staff are often invited to give talks or be interviewed on the television or radio to talk about all things Hedgehog.

Hog admittances tend to come in waves, and we often get days where we can admit large numbers. Last year we beat our own record and admitted twenty in a day! Depending on their age and health, a young hog's care can cost us approximately £150 and so to take in twenty in one day is quite labour intensive and a big financial commitment.

Hogs require a high level of specialist care, so it is imperative to us that our staff are qualified to provide this. We send members of the team on hedgehog first aid, care, and rehabilitation courses.

Last year we converted a section of the stables into a purpose-built Hog House. It was set up with all the equipment and enclosures required for hedgehogs to keep them safe, warm, and well fed until the weather is suitable and we can release them back into the wild.

During the year, a volunteer donated a purpose-built table for the Hog House which has improved the equipment further.

In Spring we issued an educational post on how to identify worms under microscope to ensure that hogs are treated for the right complaint.

One example of the problems we see with the hogs we take in, happened later in the year when we admitted with maggots eating away at him and a lump of tarmac stuck to his belly. After a trip to the vets, we provided antibiotics, pain relief, good food and regular monitoring. He was eventually returned to the wild fit and healthy.

In October 2021, having heavily relied upon our reserves throughout the pandemic period and with donations being down and little prospect of them recovering quickly, we announced that for the foreseeable future we could not accept any new wildlife.

This was very upsetting but was the stark reality of the pandemic. By reducing the numbers on site, we could ensure that our remaining hogs continue to receive the best possible care and attention.

We now have around thirty hedgehogs at any one time in our care. As and when hedgehogs are released back into the wild we can then admit more hogs and maintain this new maximum number. Hopefully when funds allow, we will be able to increase the number of hedgehogs in our care.

Guinea Pigs

Guinea pigs are another group of animals that we rescue, care for and re-home. Guinea pigs are very sociable, so we take great care to ensure that they do not live alone. We only re-home guinea pigs in pairs or threes, unless they are going to be integrating into an existing herd. In that case, we ensure that the new guinea pig is introduced to one of its new family in a neutral setting and reserve the right to refuse to re-home if they do not get on.



Our Birds

We have a number of ducks and chickens at the Sanctuary who prove us with eggs that we use to bake cakes for our Tea and Tours events.

Sadly, this year it is not only humans that have faced viruses. An outbreak of Avian Influenza hit the area and the birds had to go into lockdown in their coops. We all know that this is no fun so as best we could, we provided them with a lot of enrichment activities to keep them happy. Hopefully, they will be back out around the cattery and stables again soon and the ducks will be able to have a swim on the pond.

Our Horses, Ponies, Donkeys, Goats and Sheep

Our animals are all now pretty used to people and enjoy the inaction, particularly, if it involves being fed treats. Merlin, our black Shetland pony, has been on several trips to local groups in the area, our goats, Bert and Ernie, love their trips to out to places such as Pets at Home or Tesco's to meet members of the public.

Our rescue ponies, Minnie & Milo, have been with us now for over 11 years.

Sadly, we had to say our last goodbye to Chips our last sheep, as she was unwell, and she was given eternal sleep. She had been with us since the Charity began and many tears were shed over her

passing as she was such a character. She is greatly missed but we can console ourselves that she had a wonderful life with us.

Educational visits and talks

It has always been an aim of the Charity to educate members of the public as to how to care for and appreciate animals. In the past we have attended many schools and other organisations as part of our outreach programme. We have provided talks, demonstrations, and animal visits to educate adults and children about how to care for pets and wildlife in their area.

Unfortunately, all this was curtailed by the Covid pandemic, but we still wanted to reach out to members of the public so developed an outreach programme using social media, putting out regular briefings about how to spot a hedgehog in need of care and cat related articles.

Since the lockdown eased, we have been out and about again with our animals including taking our black Shetland pony Merlin to see the local cub group. ADD PICTURE

We were recognised by The National Lottery for our Education Programme who provided us with a grant this year to promote our work for the community and in the community.

Sponsorship Schemes

We run several sponsorship schemes, for monthly or one-off payments. The sponsor receives regular updates and photographs of their chosen animal. The number of sponsors has steadily been increasing and we now stand at more than around one hundred, but more sponsors are always welcome.

We also run a scheme of Sponsor a Pen for a period and updates are provided to the sponsor of whichever animals occupy their pen for the time of their sponsorship.

Regular donations really help us manage our finances and cover the cost of the care for the animals who seek sanctuary here.

Publicity and Nominations

This year in the PetPlan and ADCH Animal Charity Awards we were nominated in each of the three categories for Charities: Animal Charity Team of the year, Animal Charity Employee of the year and Animal Charity Volunteer of the year.

We were also nominated by the public for the Cat Tree Group Awards 2021.

Our Animal Care Manager was interviewed on the radio about caring for cats and the Charity was featured on BBC North West to promote Hedgehog awareness week.

Online presence

During the lockdown, the Charity increased its presence online. We sent out most of the newsletters electronically, providing links on our website where donations could be made, advertised animals in need of re-homing on our website and linked helpful articles on how to care for animals.

Our website was refreshed with new ideas and information and links added to our online shop which sells all the essentials for animals and some treats as well as our new line of branded merchandise.

On a regular basis, we also issued email updates and information about the animals in our care, how to look after them, how they could be sponsored, or how people can sponsor a pen and be provided with updates about the animals using those pens.

Tea and Tours

When the restrictions were lifted, and we were allowed visitors back on site, Tea and Tours events were introduced to allow small groups to attend the Sanctuary in the afternoon, when they were provided with a VIP tour around the site by knowledgeable members of staff. These groups were given hands-on access to our animals together with an educational talk in each area, on the husbandry of the animals in question. This was followed by afternoon tea and cakes. These tours proved exceedingly popular, as were the cakes, and the events were sold out within days of being announced.

A second round of Tea and Tours was organised and proved equally popular. More events are planned and will be advertised on our website.

Baby and Toddler mornings

Following on from our Tea and Tours success, it became apparent that parents would like to bring their younger children to the Sanctuary to see and interact with the animals, so separate events were arranged for parents and young children to attend. These again proved popular and more will be arranged in the future.

Animal Carer for the Day experience

Following the success of Tea and Tours and Baby and Toddler mornings we became aware that people would like one-to-one visits to care for our animals and learn more about them and their welfare, so we launched, this programme where for a fee we host a member of the public for the day and they can work with our animals and learn all about them, which is a great way for a person thinking of having a pet to gain hands on experience.

'Paws for Thought' Scheme

Towards the end of the year, we launched our 'Paws for Thought' memorial wall on our website, where beloved pets can be remembered and cherished for a small fee. People so love their pets that it is very comforting to know they can access the website whenever they like, to remember their pets and take some time out to reminisce about the good times they had with them.

Buy a Bale Scheme

The Sanctuary team have a good relationship with a local farmer and in exchange for helping him to bring in bales from his fields, he provides us with a number of bales at a reduced cost for our animals for the winter.

We fund this by our Buy a Bale Scheme whereby members of the public are invited to buy a bale or more for us. This has proved popular as people seem to like to know what specific items their donations are being spent on.

Clothes Bank collections

As people were spending more time at home, they had time to sort out their wardrobes of clothing. To avoid this resource being wasted or worse binned, the Charity set up a clothes bank to collect clothes for recycling and in between the lockdowns had collection days where clothes were dropped

off to us and we also sold Charity merchandise. People delivered clothes to us by the car load and on the first occasion we collected two large van loads, which together with the sale of merchandise, provided us with some welcome funds.

These events have now become a regular event in our calendar, and it is always lovely to hear the stories behind the clear outs and get an insight into our supporters' lives.

We continue to arrange regular clothes collections but have added an extra element of convenience by installing a clothes collection container on site, so that clothes can be delivered to us 7 days a week during Sanctuary opening hours.

Fund raising events

Most on-site fundraising events were suspended for a large part of the year to ensure the Sanctuary site remained bio-secure and our staff were available to care for our animals in a safe environment.

As the restrictions were eased the planning that had taken place earlier in the year was implemented and the Trustees and volunteers mobilised and started funding raising again.

The events included: -

Merlin, our Shetland pony, being sponsored to undertake a 10k challenge, where he walked 1km per day for 10 days. Sounds easy until you know how stubborn he can be!

Attended Mere Sands Wildlife Reserve's Open Gardens Day selling cakes. We raised £432.41

Holding a Craft fair at Standish Social Club. The Volunteers made the craft items sold as well as the cakes that were available to buy.

Organising a Fun Dog show at Thompson House Equestrian Centre in Chorley. This proved extremely popular. People love their dogs and were pleased to be out and about with them. The event raised over £1000.

We spent the day at Heskin Hall with Bert & Ernie, a couple of our adorable goats, for a Pirate Day.

The trustees went out collecting on the streets of Southport, Chorley, and Ormskirk.

A group attended the Classic Car show at Heskin Hall and another group T20 Inter-village Cricket tournament in Eccleston on the same day.

We arranged a Halloween event to last all week, where the Sanctuary was decorated in Halloween items and the staff dressed in costumes which proved extremely popular for children and adults alike, but the last day was rained off.

Two Christmas Fayres were held in different off-site locations which were well attended in November.

Our December fun dog show to be held at Thompson House Equestrian Centre, had to be cancelled due to an outbreak of Equine Influenza at the venue. Horses have had a tough year too!

We arranged a Christmas at Woodlands event for members of the public and their children to attend which included a magical tour of our facilities and festive refreshments.

Our two donkey's Beanie & Dolly joined us to fund raise outside Tesco's Southport at Christmas.

In January we put out an appeal for old or unwanted items that we could trade in for funds these included jewellery, foreign coins, used stamps, and old mobile phones.

Grand Open Day

For regular readers of these reports, you may recall that we were awarded a large grant from Pets at Home Foundation to help us fund the building of our dream brand-new state of the art cattery to replace our incredibly old, tired, and out-dated one.

Due to Covid restrictions we had to put the Grand Opening on hold until September 2021 to show the new cattery off to members of the public. A member of Pets at Home Foundation attended as guest of honour to open the new facility for us, and a wonderful day was had by everyone that attended and people were very generous in their comments and with their money.

Our friends at Charlton Mini coaches offered to run a free shuttle bus from Ormskirk to get people to our Family Fun Day, which we were grateful for as our main Open Day of the year is a busy event and car parking at a premium for the number of people that attend.

Annual Charity Ball

This year's Annual Ball was held at Briars Hall in Latham. It was postponed from March 2021 to October 2021. It was a great night. The event also raised a great amount of money which, as always, was put toward to the care of the animals.

Lottery

We are still teamed up with a lottery provider to give people the chance of supporting the Charity and winning a prize of £25,000 on a weekly basis. The number of subscriptions continues to increase, and we continue to promote the scheme.

Legacies

In previous years we have received legacies which we have put to effective use by improving our facilities, so that we can look after even more animals.

Hopefully more will be received in the future, not least as a result of the Charity Will Month event.

Raising our Profile

We are constantly trying to raise the Charity's profile within our local area and further afield and this seems to be reaping rewards.

Local businesses are supporting us with their own fundraising events as well as inviting us to attend their events at local venues and to all of those contributors we give them our grateful thanks.

Future

Our aim for the coming year is to ensure we are using our first-class facilities to their full capacity, providing the best possible care we can for the animals who we rescue, care for, and rehome and to continue to grow and develop our knowledge and our education and outreach programme. To do this we need to ensure we have a stable financial position to fund our activities and we are always looking for new and novel ways to raise more funds.

Reserves Policy

The Trustees have adopted a reserves policy which they consider appropriate to enable the charity to meet its developing commitments and obligations. To this end, the charity's policy is to retain funds equivalent to approximately 6 month's staff and administration costs.

Going concern

The Trustees have assessed the financial performance of the charity for the period ended 28 February 2022 and its position at the period end and have concluded that it has enough financial reserves, ongoing income and assets to be able to continue to operate for at least 12 months from approving the accounts.

Responsibilities of the Trustees

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

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Constitution of Association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees on 23 June 2022 and signed on its behalf by:

Stuart Irons - Trustee

Woodlands Animal Sanctuary

**Annual report and Financial Statements
for the period ended 28 February 2022**

Charity Registration Number 1190858

EKWilliams Accountants Limited
1 Pavilion Square
Westhoughton
Bolton
BL5 3AJ

**WOODLANDS ANIMAL SANCTUARY
REFERENCE AND ADMINISTRATIVE DETAILS
PERIOD ENDED 28 FEBURARY 2022**

Charity Registration number	1190858
Working name	Woodlands Animal Sanctuary
Principal office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Mrs Victoria Maude Mr Stuart John Irons Mr Stephen Arthur Russell Saunders Mrs Lynne Paula Saunders Mr Mark William Sowerby Dr Alison Jane Speakman PhD Mrs Caroline Simpson
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	EKWilliams Accountants Limited 1 Pavilion Square Cricketers Way Bolton BL5 3AJ

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WOODLANDS ANIMAL SANCTUARY
FOR THE PERIOD ENDED 28 FEBURARY 2022**

We report on the accounts of Woodlands Animal Sanctuary for the period ended 28 February 2022, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this period under Section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under Section 43 of the 1993 Act;
- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act;
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the period ended 28 February 2022.

Independent examiner's statement

We have completed our examination and can confirm that, no material matters have come to our attention which give us cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the 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.

We 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.

EKWilliams Accountants Limited
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ

Peter Brassington FCCA, ACA



23-Jun-22

**WOODLANDS ANIMAL SANCTUARY
STATEMENT OF FINANCIAL ACTIVITIES
PERIOD ENDED 28 FEBURARY 2022**

		Period 14/08/2021 · 28/02/2022		Period 14/08/2020 · 13/08/2021	
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<u>INCOMING RESOURCES</u>	<u>Note</u>				
Incoming resources					
Funds raised	13	28,340	-	28,340	6,653
Gift aid and donations	13	93,784	-	93,784	64,864
Legacies and grants	13	23,816	30,000	53,816	25,787
Other income	13	-	-	-	300,074
		145,940	30,000	175,940	397,378
Activities for generating funds		-	-	-	-
Other incoming resources		-	-	-	-
TOTAL INCOMING RESOURCES		145,940	30,000	175,940	397,378
<u>RESOURCES EXPENDED</u>					
Raising funds		-	-	-	-
Charitable activities					
Direct costs	13	(7,526)	(30,000)	(37,526)	(40,172)
Employment costs	13	(88,644)	-	(88,644)	(75,598)
Establishment costs	13	(5,963)	-	(5,963)	(9,973)
General administrative expenses	13	(15,869)	(8,544)	(24,413)	(20,458)
		(118,002)	(38,544)	(156,546)	(146,201)
TOTAL RESOURCES EXPENDED		(118,002)	(38,544)	(156,546)	(146,201)
Net income/(Expenditure)		27,938	(8,544)	19,393	251,177
RECONCILIATION OF FUNDS					
Total funds brought forward		100,883	150,294	251,177	-
Total funds carried forward		128,821	141,750	270,570	251,177

All activities are classed as continuing. The notes on the following pages form part of these financial statements. The charitable trust has no recognised gains or losses other than the net incoming resources for the period. The statement complies with the requirements for an income and expenditure account under the organisation constitution.

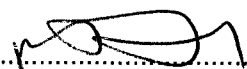
**WOODLANDS ANIMAL SANCTUARY
BALANCE SHEET
PERIOD ENDED 28 FEBURARY 2022**

		2022		2021	
		As at 28/02/2022		As at 13/08/2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		210,538		221,845
Current assets					
Cash at bank and in hand	4	<u>63,742</u>		<u>32,366</u>	
		63,742		32,366	
Creditors falling due within one year	5	<u>(3,710)</u>		<u>(3,034)</u>	
Net current assets			<u>60,032</u>		<u>29,332</u>
Total net assets			<u>270,570</u>		<u>251,177</u>
Funds of the Charity					
Restricted income funds		128,821		100,883	
Unrestricted income funds		<u>141,750</u>		<u>150,294</u>	
			<u>270,570</u>		<u>251,177</u>
Total funds			<u>270,570</u>		<u>251,177</u>

The Charity was entitled to exemption from audit under S477 of the Companies Act 2006.

Approved and authorised by the Board on and signed on it's behalf by:

Victoria Maude (Trustee):

.....

Date:

.....28/2/2022

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBRUARY 2022**

ACCOUNTING POLICIES

1.1 BASIS OF ACCOUNTING

These accounts 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.

The accounts have been prepared in accordance with:

- Statement of Recommended Practice: Accounting and Reporting applicable to Charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019;
- The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- The Charities Act 2011.

1.2 GOING CONCERN

The Trustees have considered the financial performance of the charity for the period ended 28 february 2022, as well as its financial position at that date. They have concluded that the charity has more than enough financial resources to continue for at least 12 months from signing the balance sheet and therefore the accounts can be prepared on a going concern basis.

1.3 CHANGES TO ACCOUNTING POLICIES

There are no changes to accounting policies.

1.4 CHANGES TO ACCOUNTING ESTIMATES

There are no changes to accounting estimates.

1.5 MATERIAL PRIOR PERIOD ERRORS

There are no prior period errors to report.

1.6 INCOME

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Change of accounting period end date

The accounting period end date has been shortened to bring the accounts in line with the charity's historical year end of 28 February.

Grants and donations

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

WOODLANDS ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 28 FEBURARY 2022

ACCOUNTING POLICIES CONTINUED - INCOME

Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

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1.8 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year. They are valued at cost. The depreciation rates and methods used are as below: Office Equipment - 25% Straight Line Motor Vehicles - 20% Straight Line Land & Buildings - 10% Straight Line
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**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022**

2 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Land and buildings £	Total £
Cost				
As at 13 August 2021	2,200	4,021	226,631	232,852
Additions	-	1,831	-	1,831
As at 28 Feburary 2022	<u>2,200</u>	<u>5,852</u>	<u>226,631</u>	<u>234,683</u>
Depreciation				
As at 13 August 2021	178	460	10,369	11,007
Charge for the year	212	632	12,294	13,138
As at 28 Feburary 2022	<u>390</u>	<u>1,092</u>	<u>22,663</u>	<u>24,145</u>
Net book value				
As at 28 Feburary 2022	<u>1,810</u>	<u>4,760</u>	<u>203,968</u>	<u>210,538</u>
As at 13 August 2021	<u>2,022</u>	<u>3,561</u>	<u>216,262</u>	<u>221,845</u>

4 CASH AT BANK AND IN HAND

	As at 28/02/202	As at 13/08/202
	£	£
Cash at bank and in hand	63,742	32,366
Total	<u>63,742</u>	<u>32,366</u>

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022**

5 CREDITORS

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	As at 28/02/2022	As at 13/08/2022	As at 28/02/2022	As at 13/08/2021
	£	£	£	£
Taxation and social security	3,710	3,034	-	-
Total	3,710	3,034	-	-

6 STAFF COSTS

	14/08/2021 - 28/02/2022	14/08/2020 - 13/08/2021
	£	£
Salaries and wages	85,575	73,695
Social security costs	1,805	671
Pension costs (defined contribution scheme)	1,072	998
Other employee benefits	192	234
Total staff costs	88,644	75,598

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

7 STAFF NUMBERS

	14/08/2021 - 28/02/2022	14/08/2020 - 13/08/2021
The charity utilises employees as follows:		
Charitable Activities	11	11
Total	11	11

The average number of staff that worked for the charity in the year was 11.

8 DEFINED CONTRIBUTION PENSION SCHEME

	14/08/2021 - 28/02/2022	14/08/2020 - 13/08/2021
Amount of contributions recognised in the SoFA as an expense	£1,072	£998

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022**

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity, they give their time voluntarily.

Trustees' expenses

The Charity does not pay its trustees any expenses

Transaction(s) with related parties

In the period there has been the following related party transactions:

Name of the trustee or related party	Relationship to charity	Transaction description	Amount
			£
Rufford Veterinary Group Vets4Pets	Mrs A Speakman was an employee of the Veterinary group for part of the financial period and is also a trustee of the charity.	Veterinary fees/expenses incurred up to the period Mrs Speakman was employed.	5,474

The premises used by the charity is partially owned by one of the board members, Victoria Maude. No rent was charged to the charity for the use of the land/buildings.

10 GOVERNANCE COSTS

	14/08/2021 - 28/02/2022	0 - 13/08/202
	£	£
Independent examiner's fees	1,040	1,040
Other accountancy fees paid to independent examiner	1,456	1,038
Total	2,496	2,078

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBRUARY 2022**

11 FUNDS ANALYSIS

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted	General receipts and payments	100,883	145,940	(118,002)	128,821
Restricted	Contributions towards charity building	150,294	30,000	(38,544)	141,750
Total Funds		251,177	175,940	- 156,546	270,570

Woodlands Animal Sanctuary received donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and it being used by the charity.

The charity's closing funds are made up of the following:

	£
Tangible assets	210,538
Cash at bank and in hand	63,742
Creditors / Accruals	(3,710)
Total Funds C/Fwd	270,570

12 SUPPORT COSTS

In the year the charity incurred the following support costs:

	14/08/2021 - 28/02/2022 £	14/08/2020 - 13/08/2021 £
Establishment costs	5,963	9,973
General administrative expenses	24,413	31,109
Total	30,376	41,082

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022**

13 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

1) Incoming resources from Generated Funds

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Donation	86,268	-	86,268	61,626	-	61,626
Gift aid	7,516	-	7,516	3,238	-	3,238
Grants	23,816	30,000	53,816	-	13,960	13,960
Legacies	-	-	-	11,827	-	11,827
Funds	28,340	-	28,340	6,653	-	6,653
Introduce funds from old charity	-	-	-	142,574	157,500	300,074
	<u>145,940</u>	<u>30,000</u>	<u>175,940</u>	<u>225,918</u>	<u>171,460</u>	<u>397,378</u>

2) Direct Costs

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Veterinary fees	0	11,604	11,604	7,822	5,000	12,822
Veterinary supplies	0	3,485	3,485	2,174	-	2,174
Pest control	335	-	335	285	-	285
Waste – bins and muck	3,140	-	3,140	2,099	-	2,099
Stables – feed and associated costs	0	3,505	3,505	2,853	-	2,853
Shelter – feed, litter, cleaning etc.	2,227	11,406	13,633	19,181	-	19,181
Misc. Purchases	1,824	-	1,824	759	-	759
	<u>7,526</u>	<u>30,000</u>	<u>37,526</u>	<u>35,172</u>	<u>5,000</u>	<u>40,172</u>

3) Employment Costs

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Wages and salaries	87,380	-	87,380	65,406	8,960	74,366
Staff pensions	1,072	-	1,072	998	-	998
Staff welfare	192	-	192	234	-	234
	<u>88,644</u>	<u>-</u>	<u>88,644</u>	<u>66,638</u>	<u>8,960</u>	<u>75,598</u>

4) Establishment Costs

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Light, heat and power	4,488	-	4,488	5,432	-	5,432
Insurance	161	-	161	165	-	165
Repairs and renewals	1,314	-	1,314	4,375	-	4,375
	<u>5,963</u>	<u>-</u>	<u>5,963</u>	<u>9,973</u>	<u>-</u>	<u>9,973</u>

5) General administrative expenses

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Telephone, computer & software	3,117	-	3,117	2,218	-	2,218
Printing, postage and stationery	1,045	-	1,045	759	-	759
Sundry expenses	1,353	-	1,353	2,228	-	2,228
Motor expenses	1,358	-	1,358	320	-	320
Advertising and fundraising costs	1,228	-	1,228	1,492	-	1,492
Accountancy fees	2,496	-	2,496	2,078	-	2,078
Bank charges	679	-	679	356	-	11,007
Depreciation and disposal of assets	4,594	8,544	13,138	3,801	7,206	11,007
	<u>15,869</u>	<u>8,544</u>	<u>24,413</u>	<u>13,252</u>	<u>7,206</u>	<u>31,109</u>

Woodlands Animal Sanctuary

**Annual report and Financial Statements
for the period ended 28 February 2022**

Charity Registration Number 1190858

EKWilliams Accountants Limited
1 Pavilion Square
Westhoughton
Bolton
BL5 3AJ

**WOODLANDS ANIMAL SANCTUARY
REFERENCE AND ADMINISTRATIVE DETAILS
PERIOD ENDED 28 FEBURARY 2022**

Charity Registration number	1190858
Working name	Woodlands Animal Sanctuary
Principal office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Mrs Victoria Maude Mr Stuart John Irons Mr Stephen Arthur Russell Saunders Mrs Lynne Paula Saunders Mr Mark William Sowerby Dr Alison Jane Speakman PhD Mrs Caroline Simpson
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	EKWilliams Accountants Limited 1 Pavilion Square Cricketers Way Bolton BL5 3AJ

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WOODLANDS ANIMAL SANCTUARY
FOR THE PERIOD ENDED 28 FEBURARY 2022**

We report on the accounts of Woodlands Animal Sanctuary for the period ended 28 February 2022, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this period under Section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under Section 43 of the 1993 Act;
- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act;
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the period ended 28 February 2022.

Independent examiner's statement

We have completed our examination and can confirm that, no material matters have come to our attention which give us cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the 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.

We 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.

EKWilliams Accountants Limited
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ

Peter Brassington FCCA, ACA



23-Jun-22

**WOODLANDS ANIMAL SANCTUARY
STATEMENT OF FINANCIAL ACTIVITIES
PERIOD ENDED 28 FEBURARY 2022**

		Period		Period
		14/08/2021 ·		14/08/2020 ·
		28/02/2022		13/08/2021
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		£	£	£
<u>INCOMING RESOURCES</u>	<u>Note</u>			
Incoming resources				
Funds raised	13	28,340	-	28,340
Gift aid and donations	13	93,784	-	93,784
Legacies and grants	13	23,816	30,000	53,816
Other income	13	-	-	-
		145,940	30,000	175,940
Activities for generating funds		-	-	-
Other incoming resources		-	-	-
TOTAL INCOMING RESOURCES		145,940	30,000	175,940
<u>RESOURCES EXPENDED</u>				
Raising funds		-	-	-
Charitable activities				
Direct costs	13	(7,526)	(30,000)	(37,526)
Employment costs	13	(88,644)	-	(88,644)
Establishment costs	13	(5,963)	-	(5,963)
General administrative expenses	13	(15,869)	(8,544)	(24,413)
		(118,002)	(38,544)	(156,546)
TOTAL RESOURCES EXPENDED		(118,002)	(38,544)	(156,546)
Net income/(Expenditure)		27,938	(8,544)	19,393
RECONCILIATION OF FUNDS				
Total funds brought forward		100,883	150,294	251,177
Total funds carried forward		128,821	141,750	270,570

All activities are classed as continuing. The notes on the following pages form part of these financial statements. The charitable trust has no recognised gains or losses other than the net incoming resources for the period. The statement complies with the requirements for an income and expenditure account under the organisation constitution.

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PERIOD ENDED 28 FEBURARY 2022**

		2022		2021	
		As at 28/02/2022		As at 13/08/2021	
	Note	£	£	£	£
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Total funds			<u>270,570</u>		<u>251,177</u>

The Charity was entitled to exemption from audit under S477 of the Companies Act 2006.

Approved and authorised by the Board on and signed on it's behalf by:

Victoria Maude (Trustee):

.....

Date:

.....28/2/2022

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022**

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WOODLANDS ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 28 FEBURARY 2022

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WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022

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As at 28 Feburary 2022	<u>390</u>	<u>1,092</u>	<u>22,663</u>	<u>24,145</u>
Net book value				
As at 28 Feburary 2022	<u>1,810</u>	<u>4,760</u>	<u>203,968</u>	<u>210,538</u>
As at 13 August 2021	<u>2,022</u>	<u>3,561</u>	<u>216,262</u>	<u>221,845</u>

4 CASH AT BANK AND IN HAND

	As at 28/02/202	As at 13/08/202
	£	£
Cash at bank and in hand	63,742	32,366
Total	<u>63,742</u>	<u>32,366</u>

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022**

5 CREDITORS

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	As at 28/02/2022	As at 13/08/2022	As at 28/02/2022	As at 13/08/2021
	£	£	£	£
Taxation and social security	3,710	3,034	-	-
Total	3,710	3,034	-	-

6 STAFF COSTS

	14/08/2021 - 28/02/2022	14/08/2020 - 13/08/2021
	£	£
Salaries and wages	85,575	73,695
Social security costs	1,805	671
Pension costs (defined contribution scheme)	1,072	998
Other employee benefits	192	234
Total staff costs	88,644	75,598

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

7 STAFF NUMBERS

	14/08/2021 - 28/02/2022	14/08/2020 - 13/08/2021
The charity utilises employees as follows:		
Charitable Activities	11	11
Total	11	11

The average number of staff that worked for the charity in the year was 11.

8 DEFINED CONTRIBUTION PENSION SCHEME

	14/08/2021 - 28/02/2022	14/08/2020 - 13/08/2021
Amount of contributions recognised in the SoFA as an expense	£1,072	£998

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022**

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity, they give their time voluntarily.

Trustees' expenses

The Charity does not pay its trustees any expenses

Transaction(s) with related parties

In the period there has been the following related party transactions:

Name of the trustee or related party	Relationship to charity	Transaction description	Amount £
Rufford Veterinary Group Vets4Pets	Mrs A Speakman was an employee of the Veterinary group for part of the financial period and is also a trustee of the charity.	Veterinary fees/expenses incurred up to the period Mrs Speakman was employed.	5,474

The premises used by the charity is partially owned by one of the board members, Victoria Maude. No rent was charged to the charity for the use of the land/buildings.

10 GOVERNANCE COSTS

	14/08/2021 - 28/02/2022 £	0 - 13/08/202 £
Independent examiner's fees	1,040	1,040
Other accountancy fees paid to independent examiner	1,456	1,038
Total	2,496	2,078

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBRUARY 2022**

11 FUNDS ANALYSIS

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted	General receipts and payments	100,883	145,940	(118,002)	128,821
Restricted	Contributions towards charity building	150,294	30,000	(38,544)	141,750
Total Funds		251,177	175,940	- 156,546	270,570

Woodlands Animal Sanctuary received donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and it being used by the charity.

The charity's closing funds are made up of the following:

	£
Tangible assets	210,538
Cash at bank and in hand	63,742
Creditors / Accruals	(3,710)
Total Funds C/Fwd	270,570

12 SUPPORT COSTS

In the year the charity incurred the following support costs:

	14/08/2021 - 28/02/2022 £	14/08/2020 - 13/08/2021 £
Establishment costs	5,963	9,973
General administrative expenses	24,413	31,109
Total	30,376	41,082

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 28 FEBURARY 2022**

13 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

1) Incoming resources from Generated Funds

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Donation	86,268	-	86,268	61,626	-	61,626
Gift aid	7,516	-	7,516	3,238	-	3,238
Grants	23,816	30,000	53,816	-	13,960	13,960
Legacies	-	-	-	11,827	-	11,827
Funds	28,340	-	28,340	6,653	-	6,653
Introduce funds from old charity	-	-	-	142,574	157,500	300,074
	<u>145,940</u>	<u>30,000</u>	<u>175,940</u>	<u>225,918</u>	<u>171,460</u>	<u>397,378</u>

2) Direct Costs

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Veterinary fees	0	11,604	11,604	7,822	5,000	12,822
Veterinary supplies	0	3,485	3,485	2,174	-	2,174
Pest control	335	-	335	285	-	285
Waste – bins and muck	3,140	-	3,140	2,099	-	2,099
Stables – feed and associated costs	0	3,505	3,505	2,853	-	2,853
Shelter – feed, litter, cleaning etc.	2,227	11,406	13,633	19,181	-	19,181
Misc. Purchases	1,824	-	1,824	759	-	759
	<u>7,526</u>	<u>30,000</u>	<u>37,526</u>	<u>35,172</u>	<u>5,000</u>	<u>40,172</u>

3) Employment Costs

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Wages and salaries	87,380	-	87,380	65,406	8,960	74,366
Staff pensions	1,072	-	1,072	998	-	998
Staff welfare	192	-	192	234	-	234
	<u>88,644</u>	<u>-</u>	<u>88,644</u>	<u>66,638</u>	<u>8,960</u>	<u>75,598</u>

4) Establishment Costs

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Light, heat and power	4,488	-	4,488	5,432	-	5,432
Insurance	161	-	161	165	-	165
Repairs and renewals	1,314	-	1,314	4,375	-	4,375
	<u>5,963</u>	<u>-</u>	<u>5,963</u>	<u>9,973</u>	<u>-</u>	<u>9,973</u>

5) General administrative expenses

	<u>14/08/2021 - 28/02/2022</u>			<u>14/08/2020 - 13/08/2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Telephone, computer & software	3,117	-	3,117	2,218	-	2,218
Printing, postage and stationery	1,045	-	1,045	759	-	759
Sundry expenses	1,353	-	1,353	2,228	-	2,228
Motor expenses	1,358	-	1,358	320	-	320
Advertising and fundraising costs	1,228	-	1,228	1,492	-	1,492
Accountancy fees	2,496	-	2,496	2,078	-	2,078
Bank charges	679	-	679	356	-	11,007
Depreciation and disposal of assets	4,594	8,544	13,138	3,801	7,206	11,007
	<u>15,869</u>	<u>8,544</u>	<u>24,413</u>	<u>13,252</u>	<u>7,206</u>	<u>31,109</u>

Accounts

Trustees Report for the year 14 August 2020 to 13 August 2021

New Charity

On the 14 August 2020 Woodlands Animal Sanctuary charity number 1190858 was set up as a charitable incorporated organisation.

The new charity was designed to take over from where Woodlands Animal Sanctuary charity number 1108626, the unincorporated charity, left off and was part of the updating and modernisation of the Charity and its work.

As part of the new Charity's incorporation, it's up to date governance was agreed upon by the Trustees and its policies drafted, discussed, and approved. The aim was to have the new charity ready to take over from the old charity on the 1 March 2021.

On the 1 March 2021, the old charity's assets were transferred to the new charity and all the staff were transferred to the employ of the new charity and all suppliers notified of the change.

The trustees of the old charity became trustees of the new charity and its reputation as a well-run Sanctuary was maintained as a result of the seamless transfer. The Charity also retained its many loyal and generous volunteers, supporters, sponsors, and staff and so the Charity has been able to continue to rescue, care for and re-home animals.

Summary

Since the incorporation of the Charity, the trustees and the fund raising committee have had to be more innovative in how we raise funds and how we reach out to our community and fortunately the Charity's good name has helped ensure that people know who we are and what we do and we have been able to reach out to them electronically, rather than see them in person during the pandemic, and they have provided funds so that we can continue our life saving work.

During the pandemic, the demand for companion animals was extremely high as people craved company to make up for the human company that was restricted either by regulations or because people were shielding. We were able to satisfy the demand and in the process were able to increase the number of animals that we could help. Although this depleted our reserves, we have made a great many more supporters and friends, who hopefully will help us more in the future.

Volunteers and Supporters

Without the support the Charity receives from its volunteers, it would not be the success it is. They generously give their time to care for the animals and support the Charity's fund-raising efforts by carrying out street collections, holding fundraising events, sponsoring the animals' care, and supporting our lottery, to name just a few.

A group of our volunteers have set up a fund-raising committee to organise events and collections and broaden the appeal of the Charity, which had added to the events already run by the Trustees.

We are always surprised and delighted by the generosity of members of the public who help support us financially with donations and with the items they donate which we sell to raise funds, as well as giving us prizes for our raffles and we would like to give our heartfelt thanks to them all.

When we were unable to hold events or welcome people to our site we had to think of new ways to connect with our supporters and one way that proved successful was to set up an Amazon Wish List of items that the Sanctuary needed, and our supporters opened their hearts and wallets/purses and bought them for us. It is the experience of the Charity that people like to buy specific items, rather than just providing money and when they visit they will see the items being put to effective use.

This had an added benefit to the Charity as when shopping through Amazon Smile they could raise even more money for us, without costing our supporters any more than they were going to spend. Furthermore, when they shopped for themselves using this service their shopping generated further funds for us.

Sponsors

Our sponsors provide us with invaluable support and funds, without which the Charity would not be able to function. This year they have been exceptionally generous as we have been unable to hold events and fundraise from members of the public.

The Charity was selected as the Charity of the Year for Pets at Home, Preston Capitol Centre, and Preston Docks throughout the year they fundraised for us, and we visited the stores on a number of occasions with two of our goats, Bert, and Ernie, who are very sociable and love meeting new people.

We subsequently received £500 from Pets at Home Preston Docks from their Pedal for Paws summer fundraiser.

Our local shops have recognised that we are a worthy cause and support us by hosting our collection boxes, selling our calendars, providing gifts for our raffles, and making donations.

Staff

The Charity's staff have, as always, provided a first-class service to the animals in our care 365 days a year, regardless of the weather and their dedication shows in the well cared for, happy and well-adjusted animals we are able to re-home and without whom the Charity would not be able to function.

The staff have also helped with the new fund-raising activity of Tea and Tours when they act as tour guides and explain how the Sanctuary functions and how we care for the different animals in our care.

Vets

We greatly appreciate the continuing support we get from our vets, which provide surgical and emergency care, and which supplements the work of our own terrific Vet, all of which ensures the animals in our care receive the best treatment available.

Here are a few of our rescue stories from this year.

Ariel

Ariel came to us in a vegetable tray giving birth and not in a good state of health. She gave birth to her kittens and then had to undergo an emergency operation. Sadly, she was not strong enough to cope and passed away soon after the surgery.

All the kittens went to our dedicated team of hand rearing volunteers and survived despite their traumatic introduction to the world.

If only Ariel had been neutered, she may have survived. It appeared that she had had numerous litters before.

Misty

Misty was our Christmas miracle. She was found as a stray in a garage. She was microchipped, so we were hopeful of finding her owner and reuniting her. However, on making enquiries, it transpired that her owners had moved away over a year ago and abandoned her. Being 16 years old and exceptionally underweight we were not hopeful for her prospects, but after tests at the vets, her results were much more positive than we could have hoped for expected and once we settled her tummy and stopped the diarrhoea she began to put weight. Misty was a sweet cat, and we were able to find her a good new home.

At the Sanctuary we pride ourselves in providing love and care to all animals who come to us, and we will always do the best we can for them, whatever the circumstances.

Multi Pet Home Rescues

This year we were called to attend a number of multi pet homes where the Owners had become overwhelmed with cats. One example was where we rescued over twenty-five cats admitted from two multi-cat households and there were a further fifteen still to be rescued. It took our Vet 4 hours to work through all the cats and assess their health. Sadly, two were given eternal sleep; one who had a huge tumour in her head and the other who was so starved her body could no longer cope.

It took a huge team effort to help these animals, and our grateful thanks go out to the Vet, staff, and volunteers, Jaspers Cats, Alley cats and Vets4Pets at the Capitol Centre in Preston for the parts they played in these rescues. The event was publicised to raise awareness of the increasing problem and to raise funds to begin to cover the cost.

We developed a scheme for dealing with multi-cat households, as there is clearly a need for the service, whereby we partner up with our fellow rescue organisations and share out the rescued cats, so as not to overwhelm one organisation. In one such case we partnered with Battersea Dogs and Cats Home, and they came and collected ten cats from us.

As a result, we can achieve a much greater impact as a sector, rather than working independently. This has also allowed us to share expertise and experiences, which we feel is such an important aspect of the work we do.

Every year we encounter numerous cases like these and offer our help free of charge to rescuing animals in need. These take a toll on our funds and the mental well-being of our staff, so we celebrate every life saved and invariably there are tears when they go to their new homes.

Rescuing and rehoming cats continues to be our main focus. Before a cat leaves our care we ensure that it has been vet checked, vaccinated, neutered where appropriate, micro-chipped and is up to date with flea and worming treatments. This all comes at a cost, which we seek to defray by asking for a donation for every cat we rehome. This invariably does not cover the cost of the treatment, but we take pride in our cats going to good homes in good health.

We conduct detailed home checks to ensure our cats are going to loving safe homes and this also gives the fosterer an opportunity to ask as many questions as they like so that they are comfortable about taking on such a precious creature.

Covid Lockdowns

When the lockdown was imposed, the Sanctuary was closed to all but staff, and the strictest hygiene rules were put in place. We would like to thank the staff of the Sanctuary for all their hard work during those tough times.

During the lockdown, DEFRA issued guidance as to the rehoming of animals and we adjusted our rehoming process to comply. We continued to match up animals with new homes online which proved successful, and demand increased as the lockdown continued.

As the guidance eased, volunteers were recruited to deliver cats to their new homes as members of the public were still not allowed to visit the Sanctuary site. The volunteers reported the warm welcome they received when they delivered their precious bundles to fosterers' doorsteps.

Throughout this period, plans were developed so that when the lockdown ended we could re-open the site to volunteers and members of the public alike and a full programme of events were planned and developed ready for the relaxation of restrictions.

We also quickly realised that we would have to change the focus of our fundraising to survive and reached out to our supporters, sponsors, and friends in our time of need and they did not disappoint us.

Residents

Certain cats that we rescue, after being checked by our Vet are deemed unsuitable for re-homing, due to age, infirmity or because they require long-term medical treatment. These cats remain with the Sanctuary for the rest of their lives and are lovingly cared for in their own purpose-built accommodation and outside area.

The decision to make a cat a resident, is taken very carefully, as it needs to suit the cat's welfare and comes with financial implications for the Sanctuary.

We invite members of the public to sponsor them, and this has proved popular, and we encourage sponsors to visit the cats they sponsor.

Hedgehogs

Hedgehogs are another area of focus for us, as they are in rapid decline in the wild. We spend a lot of time on our social media platforms and our website seeking to educate members of the public as to ways they can help and support the hedgehog population.

Members of staff are often invited to give talks or be interviewed on the television or radio to talk about all things Hedgehog.

Hog admittances tend to come in waves, and we often get days where we can admit large numbers. Last year we beat our own record and admitted twenty in a day! Depending on their age and health, a young hog's care can cost us approximately £150 and so to take in twenty in one day is quite labour intensive and a big financial commitment.

Hogs require a high level of specialist care, so it is imperative to us that our staff are qualified to provide this. We send members of the team on hedgehog first aid, care, and rehabilitation courses.

Last year we converted a section of the stables into a purpose-built Hog House. It was set up with all the equipment and enclosures required for hedgehogs to keep them safe, warm, and well fed until the weather is suitable and we can release them back into the wild.

During the year, a volunteer donated a purpose-built table for the Hog House which has improved the facilities further.

In Spring we issued an educational post on how to identify worms under a microscope to ensure that hogs are treated for the right complaint.

To give an example of some of the hogs we admit, later in the year we admitted a hog with maggots eating away at him and a lump of tarmac stuck to his belly. After a trip to the vets, antibiotics, pain relief, good food and regular monitoring he was returned to the wild fit and healthy.

Guinea Pigs

Guinea pigs are another group of animals that we rescue, care for and re-home. Guinea pigs are very sociable, so we take great care to ensure that they do not live alone. We only re-home guinea pigs in pairs or threes, unless they are going to be integrating into an existing herd. In that case, we ensure that the new guinea pig is introduced to one of its new family in a neutral setting and reserve the right to refuse to re-home if they do not get on.



Our Birds

We have a number of ducks and chickens at the Sanctuary who provide us with eggs that we use to bake cakes for our Tea and Tours events.

Our Horses, Ponies, Donkeys, Goats and Sheep

Our animals are all now pretty used to people and enjoy the interaction, particularly, if it involves being fed treats. Bert and Ernie love their trips to out to places such as Pets at Home or Tesco's to meet members of the public.

Educational visits and talks

It has always been an aim of the Charity to educate members of the public as to how to care for and appreciate animals. In the past we have attended many schools and other organisations as part of our outreach programme. We have provided talks, demonstrations, and animal visits to educate adults and children from all walks of life, about how to care for pets and wildlife in their area.

Unfortunately, all this was curtailed by the Covid pandemic, but we still wanted to reach out to members of the public so developed an outreach programme using social media; putting out regular briefings about how to spot a hedgehog in need of care and cat related articles.

We were recognised by The National Lottery for our Education Programme who provided us with a grant this year to promote our work for the community and in the community.

Sponsorship Schemes

We run several sponsorship schemes, for monthly or one-off payments. The sponsor receives regular updates and photographs of their chosen animal. The number of sponsors has steadily been increasing and we now stand at more than around one hundred, but more sponsors are always welcome.

Regular donations really help us manage our finances and cover the cost of the care for the animals who seek sanctuary here.

Publicity and Nominations

This year in the PetPlan and ADCH Animal Charity Awards we were nominated in each of the three categories for Charities: Animal Charity Team of the year, Animal Charity Employee of the year and Animal Charity Volunteer of the year.

We were also nominated by the public for the Cat Tree Group Awards 2021.

Rachel was interviewed on the radio about caring for cats and the Charity was featured on BBC North West to promote Hedgehog awareness week.

Online presence

During the lockdown, the Charity increased its presence online. We sent most of the newsletters electronically, providing links on our website where donations could be made, advertised animals in need of re-homing on our website and linked helpful articles on how to care for animals.

Our website was refreshed with innovative ideas and information and links added to our online shop which sells all the essentials for animals and some treats as well as our new line of branded merchandise.

On a regular basis, we also issued email updates and information about the animals in our care and how to look after them and how they could be sponsored and be provided with updates about the animals using those pens.

Tea and Tours

When the restrictions were lifted, and we were allowed visitors back on site, Tea and Tours events were introduced to allow small groups to attend the Sanctuary in the afternoon, when they were provided with a VIP tour around the site by knowledgeable members of staff. These groups were given hands-on access to our animals together with an educational talk in each area, on the husbandry of the animals in question. This was followed by afternoon tea and cakes. These tours proved exceedingly popular as were the cakes and the events were sold out within days of being announced.

Baby and Toddler mornings

Following on from our Tea and Tours success, it became apparent that parents would like to bring their younger children to the Sanctuary to see and interact with the animals, so separate events were arranged for parents and young children to attend. These again proved popular and more will be arranged in the future.

Animal Carer for the Day experience

Following the success of Tea and Tours and Baby and Toddler mornings we became aware that people would like one-to-one visits to care for our animals and learn more about them and their welfare, so we launched, this programme where for a fee we host a member of the public for the day and they can work with our animals and learn all about them, which is a great way for a person thinking of having a pet to gain hands on experience.

Buy a Bale Scheme

The Sanctuary team have a good relationship with a local farmer and in exchange for helping him to bring in bales from his fields, he provides us with a number of bales at a reduced cost for our animals for the winter.

We fund this by our Buy a Bale Scheme whereby members of the public are invited to buy a bale or more for us. This has proved popular as people seem to like to know what specific items their donations are being spent on.

Clothes Bank collections

As people were spending more time at home, they had time to sort out their wardrobes of clothing. To avoid this resource being wasted, or worse binned, the Charity set up a clothes bank to collect clothes for recycling and in between the lockdowns had collection days where clothes were dropped off to us and we also sold Charity merchandise. People delivered clothes to us by the car load and on the first occasion we collected two large van loads, which together with the sale of merchandise, provided us with some welcome funds.

These events have now become a regular event in our calendar, and it is always lovely to hear the stories behind the clear outs and get an insight into our supporters' lives.

We continue to arrange regular clothes collections but have added an extra element of convenience by installing a clothes collection container on site, so that clothes can be delivered to us 7 days a week during Sanctuary opening hours.

Fund raising events

Most on-site fundraising events were suspended for a large part of the year to ensure the Sanctuary site remained bio-secure and our staff were available to care for our animals in a safe environment.

As the restrictions were eased the planning that had taken place earlier in the year was implemented and the Trustees and volunteers mobilised and started funding raising again.

The events included: -

Merlin, our Shetland pony, being sponsored to undertake a 10k challenge, where he walked 1km per day for 10 days. Sounds easy until you know how stubborn he can be!

Attended Mere Sands Wildlife Reserve's Open Gardens Day selling cakes. We raised £432.41

Holding a Craft fair at Standish Social Club. The Volunteers made the craft items sold as well as the cakes that were available to buy.

Organising a Fun Dog show at Thompson House Equestrian Centre in Chorley. This proved extremely popular. People love their dogs and were pleased to be out and about with them. The event raised over £1000.

We spent the day at Heskin Hall with Bert & Ernie, a few of our adorable goats, for a Pirate Day.

The trustees went out collecting on the streets of Southport, Chorley, and Ormskirk.

Grand Open Day

For regular readers of these reports, you may recall that we were awarded a large grant from Pets at Home Foundation to help us fund the building of our dream brand-new state of the art cattery to replace our very old, tired, and out-dated one.

Due to Covid restrictions we had to put the Grand Opening on hold until September 2021, to show the new cattery off to members of the public.

Lottery

We have teamed up with a lottery provider to give people the chance of supporting the Charity and winning a prize of £25,000 on a weekly basis. The number of subscriptions continues to increase, and we continue to promote the scheme.

Legacies

In previous years we have received legacies which we have put to good use by improving our facilities, so that we can look after even more animals.

Hopefully more will be received in the future, not least as a result of the Charity Will Month event.

Raising our Profile

We are constantly trying to raise the Charity's profile within our local area and further afield and this seems to be reaping rewards.

Local businesses are supporting us with their own fundraising events as well as inviting us to attend their events at local venues and to all of those contributors we give them our grateful thanks.

Future

Our aim for the coming year is to ensure we are using our first-class facilities to their full capacity, providing the best possible care we can for the animals who we rescue, care for, and rehome and to continue to grow and develop our knowledge and our education and outreach programme.

To do this we need to ensure we have a stable financial position to fund our activities and we are always looking for new and novel ways to raise more funds.

The Trustees

Woodlands Animal Sanctuary

Annual report and Financial Statements
for the year ended 13 August 2021

Charity Registration Number 1190858

EKWilliams Accountants Limited
1 Pavillion Square
Westhoughton
Bolton
BL5 3AJ

**WOODLANDS ANIMAL SANCTUARY
REFERENCE AND ADMINISTRATIVE DETAILS
YEAR ENDED 13 AUGUST 2021**

Charity Registration number	1190858
Working name	Woodlands Animal Sanctuary
Principal office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Mrs Victoria Maude (Appointed 27 June 2020) Mr Stuart John Irons (Appointed 27 June 2020) Mr Stephen Arthur Russell Saunders (Appointed 27 June 2020) Mrs Lynne Paula Saunders (Appointed 27 June 2020) Mr Mark William Sowerby (Appointed 27 June 2020) Dr Alison Jane Speakman PhD (Appointed 27 June 2020) Mrs Caroline Simpson (Appointed 7 February 2021)
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	EKWilliams Accountants Limited 1 Pavilion Square Cricketers Way Bolton BL5 3AJ

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WOODLANDS ANIMAL SANCTUARY FOR THE YEAR ENDED 13 AUGUST 2021

We report on the accounts of Woodlands Animal Sanctuary for the year ended 13 August 2021, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this year under Section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under Section 43 of the 1993 Act;
- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act;
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 13 August 2021.

Independent examiner's statement

We have completed our examination and can confirm that, no material matters have come to our attention which give us cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the 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.

We 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.

EKWilliams Accountants Limited
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ

Peter Brassington FCCA, ACA

WOODLANDS ANIMAL SANCTUARY
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 13 AUGUST 2021

		Unrestricted Funds £	Restricted Funds £	Total Funds £
<u>INCOMING RESOURCES</u>	<u>Notes</u>			
Incoming resources				
Funds raised	13	6,653	-	6,653
Gift aid and donations	13	64,864	-	64,864
Legacies and grants	13	11,827	13,960	25,787
Other income	13	142,574	157,500	300,074
		225,918	171,460	397,378
Activities for generating funds		-	-	-
Other incoming resources		-	-	-
TOTAL INCOMING RESOURCES		225,918	171,460	397,378
<u>RESOURCES EXPENDED</u>				
Raising funds		-	-	-
Charitable activities				
Direct costs	13	(35,172)	(5,000)	(40,172)
Employment costs	13	(66,638)	(8,960)	(75,598)
Establishment costs	13	(9,973)	-	(9,973)
General administrative expenses	13	(13,252)	(7,206)	(20,458)
		(125,035)	(21,166)	(146,201)
TOTAL RESOURCES EXPENDED		(125,035)	(21,166)	(146,201)
Net income/(Expenditure)		100,883	150,294	251,177
RECONCILIATION OF FUNDS				
Total funds carried forward		100,883	150,294	251,177

All activities are classed as continuing. The notes on the following pages form part of these financial statements. The charitable trust has no recognised gains or losses other than the net incoming resources for the year. The statement complies with the requirements for an income and expenditure account under the organisation constitution.

**WOODLANDS ANIMAL SANCTUARY
BALANCE SHEET
YEAR ENDED 13 AUGUST 2021**

	Note	2021 £	£
Fixed assets			
Tangible assets	2		221,845
Current assets			
Cash at bank and in hand	4	32,366	
		<u>32,366</u>	
Creditors falling due within one year	5	<u>(3,034)</u>	
Net current assets			<u>29,332</u>
Total net assets			<u>251,177</u>
Funds of the Charity			
Restricted income funds		150,294	
Unrestricted income funds		<u>100,883</u>	
			<u>251,177</u>
Total funds			<u>251,177</u>

The Charity was entitled to exemption from audit under S477 of the Companies Act 2006.

Approved and authorised by the Board on 28/4/2022 and signed on it's behalf by:

Victoria Maude (Trustee):


.....

Date:

29/4/2022
.....

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

ACCOUNTING POLICIES

1.1 BASIS OF ACCOUNTING

These accounts 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.

The accounts have been prepared in accordance with:

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- The Charities Act 2011.

1.2 GOING CONCERN

The Trustees have considered the financial performance of the charity for the year ended 13 August 2021, as well as its financial position at that date. They have concluded that the charity has more than enough financial resources to continue for at least 12 months from signing the balance sheet and therefore the accounts can be prepared on a going concern basis.

1.3 CHANGES TO ACCOUNTING POLICIES

This is the charity's first year of reporting and hence there are no changes to accounting policies.

1.4 CHANGES TO ACCOUNTING ESTIMATES

This is the charity's first year of reporting and hence there are no changes to accounting estimates.

1.5 MATERIAL PRIOR PERIOD ERRORS

This is the charity's first year of reporting and hence there is no prior period reported.

1.6 INCOME

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

WOODLANDS ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 13 AUGUST 2021

ACCOUNTING POLICIES CONTINUED - INCOME

Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.7 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.8 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year. They are valued at cost. The depreciation rates and methods used are as below: Office Equipment - 25% Straight Line Motor Vehicles - 20% Straight Line Land & Buildings - 10% Straight Line
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WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021

2 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Land and buildings £	Total £
Cost				
Additions	2,200	4,021	226,631	232,852
Disposals	-	-	-	-
As at 13 August 2021	<u>2,200</u>	<u>4,021</u>	<u>226,631</u>	<u>232,852</u>
Depreciation				
Eliminated on disposals	-	-	-	-
Charge for the year	178	460	10,369	11,007
As at 13 August 2021	<u>178</u>	<u>460</u>	<u>10,369</u>	<u>11,007</u>
Net book value				
As at 13 August 2021	<u>2,022</u>	<u>3,561</u>	<u>216,262</u>	<u>221,845</u>

4 CASH AT BANK AND IN HAND

	2021
	£
Cash at bank and in hand	32,366
Total	<u><u>32,366</u></u>

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

5 CREDITORS

Analysis of creditors

	Amounts falling due within one year 2021	Amounts falling due after more than one year 2021
	£	£
Taxation and social security	3,034	-
Total	<u>3,034</u>	<u>-</u>

6 STAFF COSTS

	2021
	£
Salaries and wages	73,695
Social security costs	671
Pension costs (defined contribution scheme)	998
Other employee benefits	234
Total staff costs	<u>75,598</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

7 STAFF NUMBERS

The charity utilises employees as follows:

	2021
Charitable Activities	11
Total	<u>11</u>

The average number of staff that worked for the charity in the year was 11.

8 DEFINED CONTRIBUTION PENSION SCHEME

Amount of contributions recognised in the SoFA as an expense	£998
--	-------------

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employer with their charity or a related entity, they give their time voluntarily.

Trustees' expenses

The Charity does not pay its trustees any expenses

Transaction(s) with related parties

In the year there has been the following related party transactions:

Name of the trustee or related party	Relationship to charity	Transaction description	Amount
			£
Rufford Veterinary Group Vets4Pets	Mrs A Speakman was an employee of the Veterinary group for part of the financial period and is also a trustee of the charity.	Veterinary fees/expenses incurred up to the period Mrs Speakman was employed.	5
Woodlands Animal Sanctuary (1108626)	Woodlands Animal Sanctuary (Charity number 1108626) is the unincorporated entity under which the charity carried on its charitable activities upto 28 February 2021.	At 01/03/2021 the assets and liabilities of Woodlands Animal Sanctuary (Charity No. 1108626) were donated at their book value. The donation represented fixed assets of £231,612, Cash of £69,967 and liabilities of £1,505.	300

The premises used by the charity is partially owned by one of the board members, Victoria Maude. No was charged to the charity for the use of the land/buildings.

10 GOVERNANCE COSTS

	This year
	£
Independent examiner's fees	1,
Other accountancy fees paid to independent examiner	
Total	<u><u>2</u></u>

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

11 FUNDS ANALYSIS

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
		-	-	-	-
Unrestricted	General receipts and payments	-	225,918	(125,035)	100,883
Restricted	Contributions towards charity building		171,460	(21,166)	150,294
Total Funds		-	397,378	- 146,201	251,177

Woodlands Animal Sanctuary received donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and it being used by the charity.

The charity's closing funds are made up of the following:

Tangible assets	221,845
Cash at bank and in hand	32,366
Creditors / Accruals	(3,034)
Total Funds C/Fwd	251,177

12 SUPPORT COSTS

In the year the charity incurred the following support costs:

	2021 £
Establishment costs	9,973
General administrative expenses	20,458
Total	30,431

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

13 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

1) Incoming resources from Generated Funds

	<u>Unrestricted</u>	<u>Restricted</u>
Donations	61,626	
Gift aid	3,238	
Grants	-	13,960
Legacies	11,827	
Funds	6,653	
Other income	142,574	157,500
	<u>225,918</u>	<u>171,460</u>

2) Direct Costs

	<u>Unrestricted</u>	<u>Restricted</u>
Veterinary fees	7,822	5,000
Veterinary supplies	2,174	
Pest control	285	
Waste – bins and muck	2,099	
Stables – feed and associated costs	2,853	
Shelter – feed, litter, cleaning etc.	19,181	
Misc. Purchases	759	
	<u>35,172</u>	<u>5,000</u>

3) Employment Costs

	<u>Unrestricted</u>	<u>Restricted</u>
Wages and salaries	65,406	8,960
Staff pensions	998	
Staff welfare	234	
	<u>66,638</u>	<u>8,960</u>

4) Establishment Costs

	<u>Unrestricted</u>	<u>Restricted</u>
Light, heat and power	5,432	
Insurance	165	
Repairs and renewals	4,375	
	<u>9,973</u>	<u>0</u>

5) General administrative expenses

	<u>Unrestricted</u>	<u>Restricted</u>
Telephone, computer & software	2,218	
Printing, postage and stationery	759	
Sundry expenses	2,228	
Motor expenses	320	
Advertising and fundraising costs	1,492	
Accountancy fees	2,078	
Bank charges	356	
Depreciation and disposal of assets	3,801	7,206
	<u>13,252</u>	<u>7,206</u>

Woodlands Animal Sanctuary

Annual report and Financial Statements
for the year ended 13 August 2021

Charity Registration Number 1190858

EKWilliams Accountants Limited
1 Pavillion Square
Westhoughton
Bolton
BL5 3AJ

**WOODLANDS ANIMAL SANCTUARY
REFERENCE AND ADMINISTRATIVE DETAILS
YEAR ENDED 13 AUGUST 2021**

Charity Registration number	1190858
Working name	Woodlands Animal Sanctuary
Principal office	Woodlands Farm Sandy Lane Holmeswood Ormskirk L40 1UE
Trustees	Mrs Victoria Maude (Appointed 27 June 2020) Mr Stuart John Irons (Appointed 27 June 2020) Mr Stephen Arthur Russell Saunders (Appointed 27 June 2020) Mrs Lynne Paula Saunders (Appointed 27 June 2020) Mr Mark William Sowerby (Appointed 27 June 2020) Dr Alison Jane Speakman PhD (Appointed 27 June 2020) Mrs Caroline Simpson (Appointed 7 February 2021)
Bankers	Barclays Leicester LE87 2BB
Governing document	Constitution of association
Independent Examiner	EKWilliams Accountants Limited 1 Pavilion Square Cricketers Way Bolton BL5 3AJ

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WOODLANDS ANIMAL SANCTUARY FOR THE YEAR ENDED 13 AUGUST 2021

We report on the accounts of Woodlands Animal Sanctuary for the year ended 13 August 2021, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this year under Section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under Section 43 of the 1993 Act;
- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act;
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 13 August 2021.

Independent examiner's statement

We have completed our examination and can confirm that, no material matters have come to our attention which give us cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the 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.

We 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.

EKWilliams Accountants Limited
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ

Peter Brassington FCCA, ACA

WOODLANDS ANIMAL SANCTUARY
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 13 AUGUST 2021

		Unrestricted Funds £	Restricted Funds £	Total Funds £
<u>INCOMING RESOURCES</u>	<u>Notes</u>			
Incoming resources				
Funds raised	13	6,653	-	6,653
Gift aid and donations	13	64,864	-	64,864
Legacies and grants	13	11,827	13,960	25,787
Other income	13	142,574	157,500	300,074
		225,918	171,460	397,378
Activities for generating funds		-	-	-
Other incoming resources		-	-	-
TOTAL INCOMING RESOURCES		225,918	171,460	397,378
<u>RESOURCES EXPENDED</u>				
Raising funds		-	-	-
Charitable activities				
Direct costs	13	(35,172)	(5,000)	(40,172)
Employment costs	13	(66,638)	(8,960)	(75,598)
Establishment costs	13	(9,973)	-	(9,973)
General administrative expenses	13	(13,252)	(7,206)	(20,458)
		(125,035)	(21,166)	(146,201)
TOTAL RESOURCES EXPENDED		(125,035)	(21,166)	(146,201)
Net income/(Expenditure)		100,883	150,294	251,177
RECONCILIATION OF FUNDS				
Total funds carried forward		100,883	150,294	251,177

All activities are classed as continuing. The notes on the following pages form part of these financial statements. The charitable trust has no recognised gains or losses other than the net incoming resources for the year. The statement complies with the requirements for an income and expenditure account under the organisation constitution.

**WOODLANDS ANIMAL SANCTUARY
BALANCE SHEET
YEAR ENDED 13 AUGUST 2021**

	Note	2021 £	£
Fixed assets			
Tangible assets	2		221,845
Current assets			
Cash at bank and in hand	4	32,366	
		<u>32,366</u>	
Creditors falling due within one year	5	<u>(3,034)</u>	
Net current assets			<u>29,332</u>
Total net assets			<u>251,177</u>
Funds of the Charity			
Restricted income funds		150,294	
Unrestricted income funds		<u>100,883</u>	
			<u>251,177</u>
Total funds			<u>251,177</u>

The Charity was entitled to exemption from audit under S477 of the Companies Act 2006.

Approved and authorised by the Board on 28/4/2022 and signed on it's behalf by:

Victoria Maude (Trustee):


.....

Date:

29/4/2022
.....

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

ACCOUNTING POLICIES

1.1 BASIS OF ACCOUNTING

These accounts 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.

The accounts have been prepared in accordance with:

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- The Charities Act 2011.

1.2 GOING CONCERN

The Trustees have considered the financial performance of the charity for the year ended 13 August 2021, as well as its financial position at that date. They have concluded that the charity has more than enough financial resources to continue for at least 12 months from signing the balance sheet and therefore the accounts can be prepared on a going concern basis.

1.3 CHANGES TO ACCOUNTING POLICIES

This is the charity's first year of reporting and hence there are no changes to accounting policies.

1.4 CHANGES TO ACCOUNTING ESTIMATES

This is the charity's first year of reporting and hence there are no changes to accounting estimates.

1.5 MATERIAL PRIOR PERIOD ERRORS

This is the charity's first year of reporting and hence there is no prior period reported.

1.6 INCOME

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

WOODLANDS ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 13 AUGUST 2021

ACCOUNTING POLICIES CONTINUED - INCOME

Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.7 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.8 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year. They are valued at cost. The depreciation rates and methods used are as below: Office Equipment - 25% Straight Line Motor Vehicles - 20% Straight Line Land & Buildings - 10% Straight Line
---	---

WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021

2 TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Land and buildings £	Total £
Cost				
Additions	2,200	4,021	226,631	232,852
Disposals	-	-	-	-
As at 13 August 2021	<u>2,200</u>	<u>4,021</u>	<u>226,631</u>	<u>232,852</u>
Depreciation				
Eliminated on disposals	-	-	-	-
Charge for the year	178	460	10,369	11,007
As at 13 August 2021	<u>178</u>	<u>460</u>	<u>10,369</u>	<u>11,007</u>
Net book value				
As at 13 August 2021	<u>2,022</u>	<u>3,561</u>	<u>216,262</u>	<u>221,845</u>

4 CASH AT BANK AND IN HAND

	2021
	£
Cash at bank and in hand	32,366
Total	<u><u>32,366</u></u>

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

5 CREDITORS

Analysis of creditors

	Amounts falling due within one year 2021	Amounts falling due after more than one year 2021
	£	£
Taxation and social security	3,034	-
Total	<u>3,034</u>	<u>-</u>

6 STAFF COSTS

	2021
	£
Salaries and wages	73,695
Social security costs	671
Pension costs (defined contribution scheme)	998
Other employee benefits	234
Total staff costs	<u>75,598</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Trustees are not remunerated by the charity, they give their time voluntarily. The charity does not pay its Trustees expenses.

7 STAFF NUMBERS

The charity utilises employees as follows:

	2021
Charitable Activities	11
Total	<u>11</u>

The average number of staff that worked for the charity in the year was 11.

8 DEFINED CONTRIBUTION PENSION SCHEME

Amount of contributions recognised in the SoFA as an expense	£998
--	-------------

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employer with their charity or a related entity, they give their time voluntarily.

Trustees' expenses

The Charity does not pay its trustees any expenses

Transaction(s) with related parties

In the year there has been the following related party transactions:

Name of the trustee or related party	Relationship to charity	Transaction description	Amount
			£
Rufford Veterinary Group Vets4Pets	Mrs A Speakman was an employee of the Veterinary group for part of the financial period and is also a trustee of the charity.	Veterinary fees/expenses incurred up to the period Mrs Speakman was employed.	5
Woodlands Animal Sanctuary (1108626)	Woodlands Animal Sanctuary (Charity number 1108626) is the unincorporated entity under which the charity carried on its charitable activities upto 28 February 2021.	At 01/03/2021 the assets and liabilities of Woodlands Animal Sanctuary (Charity No. 1108626) were donated at their book value. The donation represented fixed assets of £231,612, Cash of £69,967 and liabilities of £1,505.	300

The premises used by the charity is partially owned by one of the board members, Victoria Maude. No was charged to the charity for the use of the land/buildings.

10 GOVERNANCE COSTS

	This year
	£
Independent examiner's fees	1,
Other accountancy fees paid to independent examiner	
Total	<u><u>2</u></u>

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

11 FUNDS ANALYSIS

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
		-	-	-	-
Unrestricted	General receipts and payments	-	225,918	(125,035)	100,883
Restricted	Contributions towards charity building		171,460	(21,166)	150,294
Total Funds		-	397,378	- 146,201	251,177

Woodlands Animal Sanctuary received donations via one-off gifts and regular standing orders. A great deal of the charities funds were received from local authority grants and from individuals.

The unutilised restricted funds relates to funding given for new property on the site which was completed and it being used by the charity.

The charity's closing funds are made up of the following:

Tangible assets	221,845
Cash at bank and in hand	32,366
Creditors / Accruals	(3,034)
Total Funds C/Fwd	251,177

12 SUPPORT COSTS

In the year the charity incurred the following support costs:

	2021 £
Establishment costs	9,973
General administrative expenses	20,458
Total	30,431

**WOODLANDS ANIMAL SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 13 AUGUST 2021**

13 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

1) Incoming resources from Generated Funds

	<u>Unrestricted</u>	<u>Restricted</u>
Donations	61,626	
Gift aid	3,238	
Grants	-	13,960
Legacies	11,827	
Funds	6,653	
Other income	142,574	157,500
	<u>225,918</u>	<u>171,460</u>

2) Direct Costs

	<u>Unrestricted</u>	<u>Restricted</u>
Veterinary fees	7,822	5,000
Veterinary supplies	2,174	
Pest control	285	
Waste – bins and muck	2,099	
Stables – feed and associated costs	2,853	
Shelter – feed, litter, cleaning etc.	19,181	
Misc. Purchases	759	
	<u>35,172</u>	<u>5,000</u>

3) Employment Costs

	<u>Unrestricted</u>	<u>Restricted</u>
Wages and salaries	65,406	8,960
Staff pensions	998	
Staff welfare	234	
	<u>66,638</u>	<u>8,960</u>

4) Establishment Costs

	<u>Unrestricted</u>	<u>Restricted</u>
Light, heat and power	5,432	
Insurance	165	
Repairs and renewals	4,375	
	<u>9,973</u>	<u>0</u>

5) General administrative expenses

	<u>Unrestricted</u>	<u>Restricted</u>
Telephone, computer & software	2,218	
Printing, postage and stationery	759	
Sundry expenses	2,228	
Motor expenses	320	
Advertising and fundraising costs	1,492	
Accountancy fees	2,078	
Bank charges	356	
Depreciation and disposal of assets	3,801	7,206
	<u>13,252</u>	<u>7,206</u>