

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>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.

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>

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