

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>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><u>182,185</u></u>	<u><u>225,024</u></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><u>182,185</u></u>	<u><u>225,024</u></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

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

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><u>182,185</u></u>	<u><u>225,024</u></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><u>182,185</u></u>	<u><u>225,024</u></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

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

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>