REGISTERED CHARITY NUMBER: 1192645

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
4 DECEMBER 2020 TO 5 DECEMBER 2021

FOR

WOODFIELD ANIMAL SANCTUARY

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

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FOR THE PERIOD 4 DECEMBER 2020 TO 5 DECEMBER 2021

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CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	WOODFIELD ANIMAL SANCTUARY		
On accounts for the year ended	5th DEC 2021	**Charity no (if any)**	1192645
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended .

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.* N/A

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of 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.

** Please delete the words in the brackets if they do not apply.*

Signed:	M. Lloyd	**Date:**	27/3/23
Name:	Melanie Lloyd (Dr.)		
Relevant professional qualification(s) or body	formerly member of NASUWT / G.T.C.		

(if any):	
Address:	36 Dunvant Rd Three Crosses SWANSEA.

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

WOODFIELD ANIMAL SANCTUARY

REPORT OF THE TRUSTEES
FOR THE PERIOD 4 DECEMBER 2020 TO 5 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the period 4 December 2020 to 5 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
To provide a sanctuary for and care for animals abandoned, mistreated, subject to cruelty and to raise funds for them.

Significant activities
To maintain a clean environment.

To provide food, water, kindness and veterinary care.

Castration program to stop indiscriminate breeding of feral ponies.

Educating the public re animal welfare.

Public benefit
The trustees have had regard to the guidance issued by the Charities Commission on public benefit.

Volunteers
Volunteers are essential to our sanctuary, without them we could not continue with our work.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
We have rescued over 150 dogs, 100 horses and ponies - all of which would not have survived. We have run and continue to run a castration program of wild stallions on our local commons in South Wales to control indiscriminate breeding. We encourage the public to get involved with our work and we educate them on animal rescue and welfare. We re-home when possible. We have people with special needs who come to us as volunteers and who get tremendous benefit from working with our animals.

We go out into the community to give talks about our work which are always well received with much interest. We try to help people with autism who we know have benefited greatly from interaction with our rescued animals.
We hold twice yearly open days for the general public to see what our charity does and how it operates.

FINANCIAL REVIEW
Reserves policy
Reserves are held in order to pay expenses i.e. suppliers primarily of animal feeds and veterinary fees.

The amount of reserves held in 2021 was £17,313.

The financial statements disclose a surplus of £3,464 at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The governing document is the Deed of Trust.

Charity constitution
The charity is an unincorporated charity.

Recruitment and appointment of new trustees
Every trustee must be appointed by resolution at a properly convened meeting. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1192645

WOODFIELD ANIMAL SANCTUARY

REPORT OF THE TRUSTEES
FOR THE PERIOD 4 DECEMBER 2020 TO 5 DECEMBER 2021

Principal address
Woodfield
Welshmoor
Llanrhidian
Swansea
SA3 1EX

Trustees
Mrs R J Bartington (appointed 4.12.20)
D R Wallis (appointed 4.12.20)
Mrs A R Edwards (appointed 4.12.20)
Miss H Camm (appointed 4.12.20)

Approved by order of the board of trustees on 27th MARCH 2023 and signed on its behalf by:

D R Wallis - Trustee

WOODFIELD ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 4 DECEMBER 2020 TO 5 DECEMBER 2021

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		140,246
EXPENDITURE ON		
Raising funds		973
Charitable activities		
Charitable Activities		121,960
Total		122,933
NET INCOME		17,313
TOTAL FUNDS CARRIED FORWARD		17,313

The notes form part of these financial statements

WOODFIELD ANIMAL SANCTUARY

BALANCE SHEET
5 DECEMBER 2021

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	3	4,250
CURRENT ASSETS		
Cash at bank and in hand		14,263
CREDITORS		
Amounts falling due within one year	4	(1,200)
NET CURRENT ASSETS		13,063
TOTAL ASSETS LESS CURRENT LIABILITIES		17,313
NET ASSETS		17,313
FUNDS	5	
Unrestricted funds		17,313
TOTAL FUNDS		17,313

The financial statements were approved by the Board of Trustees and authorised for issue on ....27th MARCH 2023.... and were signed on its behalf by:

D R Wallis

D R Wallis - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

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

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

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

Motor vehicles - 20% on cost

Taxation
The charity is exempt from tax on its charitable activities.

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

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

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

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

Cash at bank and cash in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price.

Provision for liabilities
Provisions are recognised when the company has a present obligation (legal and constructive) from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Functional and Presentation Currency
The company's functional and presentation currency is pounds sterling.

Financial Instruments
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

continued...

1. ACCOUNTING POLICIES - continued

Cash at bank and cash in hand
Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Impairment of Financial Assets
Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities
Basic financial liabilities, including trade and other payables, bank loans and loans from fellow group companies that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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 company after deducting all of its liabilities.

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

continued...

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 5 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 5 December 2021.

3. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
Additions	5,000
DEPRECIATION	
Charge for year	750
NET BOOK VALUE	
At 5 December 2021	4,250

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	1,200

5. MOVEMENT IN FUNDS

	Net movement in funds £	At 5.12.21 £
Unrestricted funds		
General fund	17,313	17,313
TOTAL FUNDS	17,313	17,313

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,246	(122,933)	17,313
TOTAL FUNDS	140,246	(122,933)	17,313

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 5 December 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 4 DECEMBER 2020 TO 5 DECEMBER 2021

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	140,246
Total incoming resources	140,246
EXPENDITURE	
Other trading activities	
Hire of plant and machinery	973
Charitable activities	
Insurance	1,680
Postage and stationery	1,204
Advertising	1,807
Direct costs Animal Feed	47,204
Direct costs Farm repairs	3,408
Direct costs Vet Fees	20,646
Direct costs Farm supplies	5,935
Direct costs Motor expenses	4,216
Direct costs Professional fees	1,800
Direct costs Other animal cost	4,815
Casual Wages	26,625
Motor vehicles	750
	120,090
Support costs	
Finance	
Donations Paid	645
Human resources	
Software licences	25
Governance costs	
Accountancy and legal fees	1,200
Total resources expended	122,933
Net income	17,313

This page does not form part of the statutory financial statements