

REGISTERED CHARITY NUMBER: 1203938

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
for  
Farm Animal Rescue Sanctuary**

Farm Animal Rescue Sanctuary  
Woolly Park Farm  
Saddlebow Lane  
Wolverton  
Stratford Upon Avon  
CV37 0HQ

**Farm Animal Rescue Sanctuary**

**Contents of the Financial Statements  
for the Year Ended 31 May 2025**

|                                      | <b>Page</b> |
|--------------------------------------|-------------|
| Contents of the Financial Statements | 1           |
| Report of the Trustees               | 2 - 7       |
| Independent Examiner's Report        | 8           |
| Statement of Financial Activities    | 9           |
| Balance Sheet                        | 10          |
| Notes to the Financial Statements    | 11 - 20     |

## **Farm Animal Rescue Sanctuary**

### **Report of the Trustees for the Year Ended 31 May 2025**

The trustees who present their report with the financial statements of the charity for the year ended 31 May 2025. 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**

The objects of the CIO are:

A) To relieve the suffering of unwanted, abandoned and neglected animals that need care, protection and treatment by reason of sickness, maltreatment, poor circumstances or ill usage, by the provision of a rescue, re-homing and rewilding service and the accommodation of such animals.

B) To advance public education in matters concerning animal welfare in general and the prevention of cruelty and suffering among animals.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Review of activities**

Since 1988, we have helped hundreds of thousands of animals in need, offering sanctuary, providing end of life care and rehabilitating a variety of animals, namely 'farmed' animals; horses, cows, pigs, chickens, ducks, geese, turkeys, goats, cats, pigeons and a variety of wildlife.

The charity currently provides a sanctuary space to over 300 animals, predominantly sheep, pigs, chickens, cats and pigeons. We are committed to the rehabilitation of sick, mistreated and abandoned animals, and the rehoming of rehabilitated animals where possible.

Through sanctuary guided tours, open days, on-site fundraising events, corporate work days, off site fundraising events, outreach stalls, our online presence and volunteer placements, we have enabled thousands of visitors to learn about the sanctuary's history, the residents' stories and their individual personalities. With all these activities, we are helping to enable the progression of animal welfare by promoting proper animal care and treatment, whilst also providing educational and personally beneficial placements for volunteers.

At the sanctuary, we promote kinder living and compassion to all animals. Our sanctuary motto is "All Lives Are Precious" and we campaign for higher animal welfare standards and promote our ethos through educational guided tours, and by providing vegan food and drinks to visitors.

Through offering advice to animal carers and members of the public, we also help promote better living conditions and quality of life for animals who are not residents at the sanctuary.

## **Farm Animal Rescue Sanctuary**

### **Report of the Trustees for the Year Ended 31 May 2025**

#### **ACHIEVEMENTS AND PERFORMANCE - continued**

##### **In 2024/25**

The current economic crisis has affected us as it has everyone else, with continuing rising costs of feed, hay, straw, utilities, fuel, insurance and rent. This has been an extra challenge for us, with a drop in donations as a result of the common struggle our supporters face too, and has led us to continue to trial new fundraising initiatives in our quest to become more self-sufficient.

We are continuing to broaden our fundraising events, on-site at the sanctuary and out in the local community. We hosted another Afternoon Tea event in February, are planning our 2nd large scale vegan fair in August for the sanctuary founder Carole's 81st Birthday, and our popular Wreath-making event in November. This time the latter will take place on site at the sanctuary, to enrich the experience for visitors and keep costs to a minimum. These are alongside our usual seasonal events like the Spring Open Day.

We are still open three days a week to visitors, with the additional day (Wednesday) being very popular and more accessible for some people than weekends. We now welcome visits for alternative school trips from parents and children who have leave of absence from their schools to visit a sanctuary, instead of a zoo or a commercial farm. We also host birthday and 'special occasion' visits on days we were previously 'closed' to visitors (Monday, Tuesday, Thursdays or Fridays). Our tour fee remains low and accessible at £5 per person.

We have been updating our sponsorship scheme and designing and creating new merchandise items to raise funds, new gift certificates, birthday cards and t-shirt designs.

Our mini on-site shop "Big Mandy's Merch Shed" has continued to provide us with added funds, and has been very popular amongst visitors. It allows visitors to further support the sanctuary financially, whilst giving them a memento of their visit to us.

The charity has also continued to successfully fundraise from trusts and foundations.

This year we welcomed local and national companies and charities for volunteer work days on a number of occasions.

The charity still remains full to new 'large' animals due to the ageing population and increased healthcare requirements of the current residents. However, the charity still welcomes new smaller animals into its care and this year welcomed a number of new hens and pigeons from various circumstances.

We remain committed to working with a network of UK-wide sanctuaries to find suitable placements for animals unable to reside at the sanctuary, and are committed to re-homing or rewilding rehabilitated animals where possible.

## **Farm Animal Rescue Sanctuary**

### **Report of the Trustees for the Year Ended 31 May 2025**

#### **ACHIEVEMENTS AND PERFORMANCE - continued**

We have still been busy with animal rescue call-outs to a variety of animals. For instance, over 50 birds that were abandoned by their owner, left to die without any food or water. It also includes wildlife that have suffered road traffic collisions, as well as cat-attacked birds. As we do not have the appropriate facilities or expertise for caring for all wildlife, we transport them to establishments that can provide them with their correct species' specific care, namely a local wildlife hospital which we are very grateful to have nearby.

Ongoing upgrades are being made to the site to combat muddy conditions and ensure visitors can be welcomed throughout the entire year, including adding hardcore to the yard where our sheep pass through regularly.

We have launched our Land fund Appeal, to fundraise to buy sanctuary land for our residents. The sanctuary lease has around 7 years left, and we aim to raise enough funds to purchase this site, or another suitable site elsewhere. We now have a separate charity savings bank account for this Appeal, where we can keep the funds separate, ensuring they do not get used up for general running costs.

Friends Of The Animals, based in the Isle Of Wight, have paid our large animal veterinary bills for the past 20 years, and continue to do so. They also currently pay our weekly hay and straw deliveries, barn clear outs and shearing bill. The help they provide to us cannot be overstated.

Even with this help, our running costs are significant. There are multiple ways we try to manage these. Firstly, we keep our team small and reliable. We have three part-time staff members, and around 5 regular volunteers, who together run every aspect of the sanctuary. Secondly, we try not to outsource work to contractors unless absolutely necessary, for instance accounting, heavy machinery work like clearing out barns, and promotional printing. The vast majority of our repairs, maintenance, groundwork and clinical care (such as hoof trimming, shearing of our most elderly sheep, and vaccinations) is done by our small team.

#### **Financial Overview**

As shown in the Statement of Financial Activities on page 9, the Charity's total income amounted to £215,897 (2023-24 £97,663) for the year. The Charity's total expenditure amounted to £135,169 (2023-24 £103,364), resulting in a surplus of £80,728 (2023-24 £5,701 deficit).

At 31 May 2025 total funds were £124,519 (2023-24 £43,791) all of which are unrestricted. Funds brought forward amount to £43,791 (2023-24 £49,492).

## **Farm Animal Rescue Sanctuary**

### **Report of the Trustees for the Year Ended 31 May 2025**

#### **ACHIEVEMENTS AND PERFORMANCE - continued**

##### **Reserves Policy**

The Trustees aim to hold between six and twelve months running costs in reserves to safeguard against unexpected costs or periods of reduced fundraising, to ensure the charity can continue to meet its objectives.

The Charity continues to pay back the government bounce back loan with the amount owed at the reporting period being £7,831 (2023/24: £12,890)

As indicated on page 16, note 14, the level of unrestricted reserves as at 31 May 2025 was £124,519 which represents approximately 11 months total expenditure. The Trustees regularly review the appropriateness of the reserves policy with regard to the current environment in which the Charity operates and believe the level of reserves to be appropriate.

##### **Future Plans**

We will continue to provide a sanctuary to unwanted and abandoned animals, networking with other sanctuaries and organisations to ensure that no animals are left to suffer, and to rehome and rewild recovered animals.

We will continue to provide educational volunteer and work placements, as well as our corporate work days, and continue to hold educational tours 3 days a week on Wednesdays, Saturdays and Sundays throughout the year, plus alternative school trips and special occasion visits outside our normal opening days.

We will continue to provide accessible open days and events throughout the year, with new fundraising events and initiatives added to our events calendar.

We will continue our presence at fairs, festivals and events locally and nationally, to raise awareness and funds for our charity.

We are going to expand our long term fundraiser to buy permanent sanctuary land, as rent is one of our biggest expenditures as a charity. Buying land will secure the future of the sanctuary and will also enable us to become more self-sufficient and open up a whole new variety of fundraising initiatives and enterprises, which we aren't currently able to do due to being on rented land.

We will continue to rescue, rehabilitate and help any animals in need.

#### **PUBLIC BENEFIT**

The Trustees are of the opinion that the activities undertaken in accordance with the objectives of the charity meet the definition of public benefit. The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Farm Animal Rescue Sanctuary**

### **Report of the Trustees for the Year Ended 31 May 2025**

#### **GOVERNING DOCUMENT**

The charity is controlled by its constitution dated 11 December 2022.

#### **TRUSTEE RECRUITMENT**

We look within our volunteers and supporters to help recruit new Trustees. New Trustees are supported to learn and take on additional responsibilities should their time allow for this. Trustees are recruited to ensure they understand and are committed to the charity's objectives.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1203938

**Registered office**  
Farm Animal Rescue Sanctuary  
Woolly Park Farm  
Saddlebow Lane  
Wolverton  
Stratford Upon Avon  
CV37 0HQ

**Trustees**  
Carole Webb (Chair)  
Frances Norris  
Helen Easton  
Eloise Taylor-Farley  
Salvatore Arcopagita  
Demetrios Kechagioglou - Appointed 5 July 2025  
Caroline Bedward - Appointed 10 July 2025

**Bankers**  
HSBC  
13 Chapel Street  
Stratford-upon-Avon  
CV37 6ET

**Accountants**  
SAB Accountancy Services Ltd  
102 Hamstead Road  
Great Barr  
Birmingham  
B43 5BN

**Independent Examiner**  
Pearl Accountancy Services Ltd  
61 Bridge Street  
Kington  
HR5 3DJ

**Farm Animal Rescue Sanctuary**

**Report of the Trustees  
for the Year Ended 31 May 2025**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- 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 which disclose with reasonable accuracy at any time the financial position of the charity. 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 order of the board of trustees on 12 February 2026 and signed on its behalf by:



Carole Webb  
Chair of Trustees



**Farm Animal Rescue Sanctuary****Independent Examiner's Report to the Trustees  
for the Year Ended 31 May 2025**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 May 2025 which are set out on pages' 9 to 20.

**Responsibilities and basis of report**

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Statement of Recommended Practice (SORP).

Having satisfied myself that the accounts of the Charity are not required to be audited and are 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 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no 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.



Samantha Jackson ACMA, CGMA  
Independent Examiner  
Pearl Accountancy Services Ltd  
61 Bridge Street  
Kington  
HR5 3DJ

13 February 2026

**Farm Animal Rescue Sanctuary****Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)**

|                                    |       | Un-<br>restricted<br>funds | Restricted<br>funds | 2024-25<br>Total<br>funds | 2023-24<br>Total<br>funds |
|------------------------------------|-------|----------------------------|---------------------|---------------------------|---------------------------|
|                                    | Notes | £                          | £                   | £                         | £                         |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                     |                           |                           |
| Donations and legacies             | 2     | 129,107                    | -                   | 129,107                   | 53,539                    |
| Charitable activities              | 3     | 32,443                     | 12,000              | 44,443                    | 35,169                    |
| Other trading activities           | 4     | 42,347                     | -                   | 42,347                    | 8,955                     |
| <b>Total income</b>                |       | <b>203,897</b>             | <b>12,000</b>       | <b>215,897</b>            | <b>97,663</b>             |
| <b>EXPENDITURE ON</b>              |       |                            |                     |                           |                           |
| Charitable activities              | 5     | 108,591                    | 12,000              | 120,591                   | 95,914                    |
| Raising funds                      | 6     | 14,578                     | -                   | 14,578                    | 7,449                     |
| <b>Total expenditure</b>           |       | <b>123,169</b>             | <b>12,000</b>       | <b>135,169</b>            | <b>103,364</b>            |
| <b>Net income/-expenditure</b>     |       | <b>80,728</b>              | <b>-</b>            | <b>80,728</b>             | <b>- 5,701</b>            |
| Transfers between funds            |       | -                          | -                   | -                         | -                         |
| <b>Net movement in funds</b>       | 14    | <b>80,728</b>              | <b>-</b>            | <b>80,728</b>             | <b>- 5,701</b>            |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                     |                           |                           |
| Total funds brought forward        | 14    | <b>43,791</b>              | <b>-</b>            | <b>43,791</b>             | <b>49,492</b>             |
| <b>Total funds carried forward</b> |       | <b>124,519</b>             | <b>-</b>            | <b>124,519</b>            | <b>43,791</b>             |

**CONTINUING OPERATIONS**

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

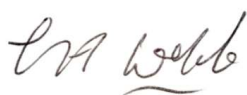
**Farm Animal Rescue Sanctuary****Balance Sheet  
At 31 May 2025**

|  |       | Un-<br>restricted funds | Restricted funds | 2024-25<br>Total funds | 2023-24<br>Total funds |
|--|-------|-------------------------|------------------|------------------------|------------------------|
|  | Notes | £                       | £                | £                      | £                      |
| <b>FIXED ASSETS</b>                          |       |                         |                  |                        |                        |
| Tangible Fixed Assets                        | 18    | 18,548                  | -                | 18,548                 | 21,430                 |
| <b>CURRENT ASSETS</b>                        |       |                         |                  |                        |                        |
| Cash at bank and in hand                     |       | 118,713                 | -                | 118,713                | 39,694                 |
| Debtors                                      | 8     | 4,000                   | -                | 4,000                  | 4,393                  |
|  |       | <u>122,713</u>          | <u>-</u>         | <u>122,713</u>         | <u>44,086</u>          |
| <b>CREDITORS</b>                             |       |                         |                  |                        |                        |
| Amounts falling due within one year          | 7     | 8,912                   | -                | 8,912                  | 8,835                  |
| <b>NET CURRENT ASSETS / - LIABILITIES</b>    |       | <u>113,801</u>          | <u>-</u>         | <u>113,800</u>         | <u>35,251</u>          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>132,350</b>          | <b>-</b>         | <b>132,350</b>         | <b>56,681</b>          |
| <b>CREDITORS</b>                             |       |                         |                  |                        |                        |
| Amounts falling due after more than one year | 13    | 7,831                   | -                | 7,831                  | 12,890                 |
| <b>NET ASSETS</b>                            |       | <u>124,519</u>          | <u>-</u>         | <u>124,519</u>         | <u>43,791</u>          |
| <b>FUNDS OF THE CHARITY</b>                  | 14    |                         |                  |                        |                        |
| Unrestricted funds                           |       | 124,519                 | -                | 124,519                | 43,791                 |
| Restricted funds                             |       | -                       | -                | -                      | -                      |
|  |       | <u>124,519</u>          | <u>-</u>         | <u>124,519</u>         | <u>43,791</u>          |

The directors acknowledge their responsibilities with respect to the accounting records and the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year, under Section 144 of the Charities Act 2011 (the 2011 Act) - in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 8;

The financial statements were approved by the Board of Trustees on 12 February 2026 and were signed on its behalf by:



Carole Webb  
Chair of Trustees

## Farm Animal Rescue Sanctuary

### Notes to the Financial Statements for the Year Ended 31 May 2025

#### 1 ACCOUNTING POLICIES

##### Legal Status

The charity was entered onto the Register of Charities of the Charity Commission of England and Wales on 11 July 2024, with registered charity number 1203938

##### Basis of preparation

The financial statements of the charitable entity 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on the accrual basis using the historic cost concept.

##### Going Concern assumption

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the director trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

##### Charitable Status

Farm Animal Rescue Sanctuary is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

##### 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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

## Farm Animal Rescue Sanctuary

### Notes to the Financial Statements for the Year Ended 31 May 2025

#### 1 ACCOUNTING POLICIES - continued

Income from trading activities includes income earned from the sale of food and drinks. Income is received in exchange for supplying goods, in order to raise funds and is recognised when entitlement occurs.

#### **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 costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Expenditure is classified under the following heading:

Expenditure on charitable activities comprise the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event where it is probable that there will be an outflow of economic resources to settle the obligation and where creditors can be estimated or measured reliably.

#### **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.

#### **Tangible Fixed Assets**

Depreciation is calculated so as to write off the cost of each asset, less its residual value, over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

Vehicles - *15% Reducing balance*

Machinery and Equipment - *15 years straight line*

**Farm Animal Rescue Sanctuary****Notes to the Financial Statements  
for the Year Ended 31 May 2025****1 ACCOUNTING POLICIES - continued****TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2025, nor for the year ended 31 May 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2025, nor for the year ended 31 May 2024 except for the reimbursement of reasonable out of pocket expenses.

**2 INCOME FROM DONATIONS AND LEGACIES**

|           | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2024-25</b> | <b>Total<br/>2023-24</b> |
|-----------|-------------------------------|-----------------------------|--------------------------|--------------------------|
|           | <b>£</b>                      | <b>£</b>                    | <b>£</b>                 | <b>£</b>                 |
| Donations | 61,020                        | -                           | 61,020                   | 52,539                   |
| Legacies  | 68,087                        | -                           | 68,087                   | 1,000                    |
|           | <b>129,107</b>                | <b>-</b>                    | <b>129,107</b>           | <b>53,539</b>            |

**3 INCOME FROM CHARITABLE ACTIVITIES**

|             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2024-25</b> | <b>Total<br/>2023-24</b> |
|-------------|-------------------------------|-----------------------------|--------------------------|--------------------------|
|             | <b>£</b>                      | <b>£</b>                    | <b>£</b>                 | <b>£</b>                 |
| Events      | 9,869                         | -                           | 9,869                    | 7,325                    |
| Fundraising | 4,324                         | -                           | 4,324                    | 6,487                    |
| Grants      | 18,250                        | 12,000                      | 30,250                   | 21,356                   |
|             | <b>32,443</b>                 | <b>12,000</b>               | <b>44,443</b>            | <b>35,169</b>            |

**4 INCOME FROM OTHER TRADING ACTIVITIES**

|             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2024-25</b> | <b>Total<br/>2023-24</b> |
|-------------|-------------------------------|-----------------------------|--------------------------|--------------------------|
|             | <b>£</b>                      | <b>£</b>                    | <b>£</b>                 | <b>£</b>                 |
| Merchandise | 42,347                        | -                           | 42,347                   | 8,955                    |

**Farm Animal Rescue Sanctuary****Notes to the Financial Statements  
for the Year Ended 31 May 2025****5 EXPENDITURE ON CHARITABLE ACTIVITIES**

|  | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2024-25</b> | <b>Total<br/>2023-24</b> |
|--|-------------------------------|-----------------------------|--------------------------|--------------------------|
|  | <b>£</b>                      | <b>£</b>                    | <b>£</b>                 | <b>£</b>                 |
| Animal Feed and Consumables            | 27,511                        | 7,000                       | 34,511                   | 22,598                   |
| Rent                                   | 20,364                        | -                           | 20,364                   | 18,513                   |
| Gross Wages, NI and Pensions           | 23,906                        | -                           | 23,906                   | 15,676                   |
| Heating, Lighting and Power            | 6,731                         | 2,000                       | 8,731                    | 11,645                   |
| Grounds Maintenance and Repairs        | 6,961                         | 1,000                       | 7,961                    | 8,932                    |
| Depreciation                           | 2,882                         | -                           | 2,882                    | 3,367                    |
| Veterinary Fees                        | 278                           | 2,000                       | 2,278                    | 2,650                    |
| Insurance                              | 3,221                         | -                           | 3,221                    | 2,397                    |
| Sundry                                 | 1,866                         | -                           | 1,866                    | 2,237                    |
| Legal and Professional Fees            | 35                            | -                           | 35                       | 219                      |
| Events and Fundraising Costs           | 6,571                         | -                           | 6,571                    | 2,119                    |
| Vehicles Maintenance, Repairs and Fuel | 2,092                         | -                           | 2,092                    | 1,900                    |
| Accountancy Fees                       | 3,139                         | -                           | 3,139                    | 1,821                    |
| Telecoms and I.T                       | 1,989                         | -                           | 1,989                    | 754                      |
| Interest Paid                          | 265                           | -                           | 265                      | 391                      |
| Bank Charges                           | 779                           | -                           | 779                      | 696                      |
|  | <b>108,591</b>                | <b>12,000</b>               | <b>120,591</b>           | <b>95,914</b>            |

**6 EXPENDITURE ON RAISING FUNDS**

|                       | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2024-25</b> | <b>Total<br/>2023-24</b> |
|-----------------------|-------------------------------|-----------------------------|--------------------------|--------------------------|
|                       | <b>£</b>                      | <b>£</b>                    | <b>£</b>                 | <b>£</b>                 |
| Merchandise Purchases | 14,578                        | -                           | 14,578                   | 7,449                    |

**7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                           | <b>Total<br/>2024-25</b> | <b>Total<br/>2023-24</b> |
|---------------------------|--------------------------|--------------------------|
|                           | <b>£</b>                 | <b>£</b>                 |
| Accrued expenditure       | 2,780                    | 1,067                    |
| Other creditors           | 13                       | 1,851                    |
| Taxes and social Security | 6,120                    | 5,916                    |
|                           | <b>8,912</b>             | <b>8,835</b>             |

**8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                     | <b>Total<br/>2024-25</b> | <b>Total<br/>2023-24</b> |
|---------------------|--------------------------|--------------------------|
|                     | <b>£</b>                 | <b>£</b>                 |
| Stock               | 4,000                    | 3,500                    |
| Prepaid expenditure | -                        | 892                      |
|                     | <b>4,000</b>             | <b>4,393</b>             |

**Farm Animal Rescue Sanctuary****Notes to the Financial Statements  
for the Year Ended 31 May 2025****9 STAFF COSTS AND ASSOCIATED EXPENSES**

|                    | <b>Total</b>   | <b>Total</b>   |
|--------------------|----------------|----------------|
|                    | <b>2024-25</b> | <b>2023-24</b> |
|                    | <b>£</b>       | <b>£</b>       |
| Wages and salaries | <u>23,906</u>  | <u>15,676</u>  |

The average number of employees during the year was as follows:

|           | <b>2024-25</b> | <b>2023-24</b> |
|-----------|----------------|----------------|
| Full time | 0              | 0              |
| Part time | 2              | 2              |
|           | <u>2</u>       | <u>2</u>       |

No employee received emoluments in excess of £60,000

**10 COMMITMENTS**

Minimum operating lease payments fall due as follows;

|                            | <b>Total</b>   | <b>Total</b>   |
|----------------------------|----------------|----------------|
|                            | <b>2024-25</b> | <b>2023-24</b> |
|                            | <b>£</b>       | <b>£</b>       |
| Within one year            | 22,215         | 22,215         |
| Between one and five years | 88,861         | 88,861         |
| After more than five years | 22,215         | 44,430         |
|                            | <u>133,291</u> | <u>155,507</u> |

**11 RELATED PARTY DISCLOSURES**

There were no transactions with related parties in this reporting period.

**12 CONTROLLING INTEREST**

The Charity is controlled by its Trustees.

**13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|       | <b>Total</b>   | <b>Total</b>   |
|-------|----------------|----------------|
|       | <b>2024-25</b> | <b>2023-24</b> |
|       | <b>£</b>       | <b>£</b>       |
| Loans | <u>7,831</u>   | <u>12,890</u>  |



**Farm Animal Rescue Sanctuary****Notes to the Financial Statements  
for the Year Ended 31 May 2025****14 MOVEMENT IN FUNDS**

|                                 | Balance at<br>beginning<br>of year<br>£ | Income<br>£    | Exp-<br>enditure<br>£ | Transfers<br>between<br>funds<br>£ | Balance<br>at end of<br>year<br>£ |
|---------------------------------|---|----------------|-----------------------|------------------------------------|-----------------------------------|
| <b>UNRESTRICTED FUNDS</b>       |   |                |                       |                                    |                                   |
| <b>General funds</b>            |   |                |                       |                                    |                                   |
| General Funds                   | 43,791                                  | 203,897        | 123,169               | -                                  | 124,519                           |
| <b>Total Unrestricted funds</b> | <b>43,791</b>                           | <b>203,897</b> | <b>123,169</b>        | <b>-</b>                           | <b>124,519</b>                    |
| <b>RESTRICTED FUNDS</b>         |   |                |                       |                                    |                                   |
| Veg Trust                       | -                                       | 10,000         | 10,000                | -                                  | -                                 |
| Happily Ever After Book Club    | -                                       | 2,000          | 2,000                 | -                                  | -                                 |
| <b>Total Restricted funds</b>   | <b>-</b>                                | <b>12,000</b>  | <b>12,000</b>         | <b>-</b>                           | <b>-</b>                          |
| <b>TOTAL FUNDS</b>              | <b>43,791</b>                           | <b>215,897</b> | <b>135,169</b>        | <b>-</b>                           | <b>124,519</b>                    |

Our unrestricted funds come from public donations, unrestricted grants, fundraising events, the sales of merchandise and legacies.

A grant kindly awarded by Veg Trust was used towards the cost of feeding the animals, veterinary fees, utilities and grounds maintenance.

Happily Ever Book Club generously awarded a grant which was used towards consumables for the animals.

Friends of the Animals continue to financially support our charity, by currently paying for our veterinary care for our vets and our weekly hay and straw deliveries. For this we continue to be incredibly grateful

**Farm Animal Rescue Sanctuary****Notes to the Financial Statements  
for the Year Ended 31 May 2025****15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2024**

|                                    | <b>Un-<br/>restricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>2023-24<br/>Total<br/>funds</b> |
|------------------------------------|-------------------------------------|-----------------------------|------------------------------------|
|                                    | <b>£</b>                            | <b>£</b>                    | <b>£</b>                           |
| <b>INCOME AND ENDOWMENTS FROM</b>  |                                     |                             |                                    |
| Donations and legacies             | 53,539                              | -                           | 53,539                             |
| Charitable activities              | 28,812                              | 6,356                       | 35,169                             |
| Other trading activities           | 8,955                               | -                           | 8,955                              |
| <b>Total income</b>                | <b>91,306</b>                       | <b>6,356</b>                | <b>97,663</b>                      |
| <b>EXPENDITURE ON</b>              |                                     |                             |                                    |
| Charitable activities              | 89,558                              | 6,356                       | 95,914                             |
| Raising funds                      | 7,449                               | -                           | 7,449                              |
| <b>Total expenditure</b>           | <b>97,007</b>                       | <b>6,356</b>                | <b>103,364</b>                     |
| <b>Net income/-expenditure</b>     | <b>- 5,701</b>                      | <b>-</b>                    | <b>- 5,701</b>                     |
| Transfers between funds            | -                                   | -                           | -                                  |
| <b>Net movement in funds</b>       | <b>- 5,701</b>                      | <b>-</b>                    | <b>- 5,701</b>                     |
| <b>RECONCILIATION OF FUNDS</b>     |                                     |                             |                                    |
| Total funds brought forward        | 49,492                              | -                           | 49,492                             |
| <b>Total funds carried forward</b> | <b>43,791</b>                       | <b>-</b>                    | <b>43,791</b>                      |

## Farm Animal Rescue Sanctuary

Notes to the Financial Statements  
for the Year Ended 31 May 202516 COMPARATIVE BALANCE SHEET  
FOR THE YEAR ENDED 31 MAY 2024

|  | Un-<br>restricted<br>funds | Restricted<br>funds | 2023-24<br>Total<br>funds |
|--|----------------------------|---------------------|---------------------------|
| <b>FIXED ASSETS</b>                          | <b>£</b>                   | <b>£</b>            | <b>£</b>                  |
| Tangible Fixed Assets                        | 21,430                     | -                   | 21,430                    |
| <b>CURRENT ASSETS</b>                        |                            |                     |                           |
| Cash at bank and in hand                     | 39,694                     | -                   | 39,694                    |
| Debtors                                      | 4,393                      | -                   | 4,393                     |
|  | <u>44,086</u>              | <u>-</u>            | <u>44,086</u>             |
| <b>CREDITORS</b>                             |                            |                     |                           |
| Amounts falling due within one year          | 8,835                      | -                   | 8,835                     |
| <b>NET CURRENT ASSETS / - LIABILITIES</b>    | <u>35,251</u>              | <u>-</u>            | <u>35,251</u>             |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> | 56,681                     | -                   | 56,681                    |
| <b>CREDITORS</b>                             |                            |                     |                           |
| Amounts falling due after more than one year | 12,890                     | -                   | 12,890                    |
| <b>NET ASSETS</b>                            | <u>43,791</u>              | <u>-</u>            | <u>43,791</u>             |
| <b>FUNDS OF THE CHARITY</b>                  |                            |                     |                           |
| Unrestricted funds                           | 43,791                     | -                   | 43,791                    |
| Restricted funds                             | -                          | -                   | -                         |
|  | <u>43,791</u>              | <u>-</u>            | <u>43,791</u>             |

**Farm Animal Rescue Sanctuary****Notes to the Financial Statements  
for the Year Ended 31 May 2025****14 COMPARATIVE MOVEMENT IN FUNDS  
FOR THE YEAR ENDED 31 MAY 2024**

|                                 | Balance at<br>beginning<br>of year<br>£ | Income<br>£   | Exp-<br>enditure<br>£ | Transfers<br>between<br>funds<br>£ | Balance<br>at end of<br>year<br>£ |
|---------------------------------|---|---------------|-----------------------|------------------------------------|-----------------------------------|
| <b>UNRESTRICTED FUNDS</b>       |   |               |                       |                                    |                                   |
| <b>General funds</b>            |   |               |                       |                                    |                                   |
| General Funds                   | 49,492                                  | 91,306        | 97,007                | -                                  | 43,791                            |
| <b>Total Unrestricted funds</b> | <b>49,492</b>                           | <b>91,306</b> | <b>97,007</b>         | <b>-</b>                           | <b>43,791</b>                     |
| <b>RESTRICTED FUNDS</b>         |   |               |                       |                                    |                                   |
| Rathbones                       | -                                       | 3,856         | 3,856                 | -                                  | -                                 |
| Animal Friends Insurance        | -                                       | 2,500         | 2,500                 | -                                  | -                                 |
| <b>Total Restricted funds</b>   | <b>-</b>                                | <b>6,356</b>  | <b>6,356</b>          | <b>-</b>                           | <b>-</b>                          |
| <b>TOTAL FUNDS</b>              | <b>49,492</b>                           | <b>97,663</b> | <b>103,364</b>        | <b>-</b>                           | <b>43,791</b>                     |

**Farm Animal Rescue Sanctuary****Notes to the Financial Statements  
for the Year Ended 31 May 2025****18 TANGIBLE FIXED ASSETS**

|                       | <b>Vehicles</b> | <b>Machinery &amp;<br/>Equipment</b> | <b>Total</b>  |
|-----------------------|-----------------|--------------------------------------|---------------|
| <b>Cost</b>           | <b>£</b>        | <b>£</b>                             | <b>£</b>      |
| At 31 May 2024        | 36,600          | 2,010                                | 38,610        |
| Additions             | -               | -                                    | -             |
| <b>At 31 May 2025</b> | <b>36,600</b>   | <b>2,010</b>                         | <b>38,610</b> |
| <b>Depreciation</b>   |                 |                                      |               |
| At 31 May 2024        | 16,778          | 402                                  | 17,180        |
| Charge for the year   | 2,748           | 134                                  | 2,882         |
| <b>At 31 May 2025</b> | <b>19,526</b>   | <b>536</b>                           | <b>20,062</b> |
| <b>Net Book Value</b> |                 |                                      |               |
| At 31 May 2025        | <b>17,074</b>   | <b>1,474</b>                         | <b>18,548</b> |
| At 31 May 2024        | 19,822          | 1,608                                | 21,430        |