



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 26th July 2023 to 31st December 2024

Charity name: Wotton Animal Rescue

Charity registration number: 1204113

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity operates a rescue centre for cats and dogs
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Renovating the house and cattery to enable the charity to start operating again
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes, the trustees have done their utmost to have regard for the charity commissions guidance on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable
Contribution made by volunteers	Para 1.38	All the trustees volunteer their services to the charity. When the charity starts operating the running of the charity will be done by volunteers
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the period of the return the trustees have started to restore the cottage, which is the home of the charity so that the person or people running the charity will have a base to stay in. ~The house was in a dreadful state and needed huge work done to make it habitable. The cattery will need to be completely rebuilt.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	We are well on our way to achieving our objectives
Performance of fundraising activities against objectives set	Para 1.41	Not applicable
Investment performance against objectives	Para 1.41	The investment portfolio appears to be growing in accordance with our strategy
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a very healthy financial state
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	At least one year's income is held on deposit
Amount of reserves held	Para 1.22	£20,000
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	NA
Investment policy and objectives including any social investment policy adopted	Para 1.46	NA
A description of the principal risks facing the charity	Para 1.46	Personnel
Other		NA

Structure, Governance and Management

Description of charity's trusts:		CIO
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Wotton Animal Rescue
Other name the charity uses	
Registered charity number	1204113
Charity's principal address	Rose Cottage Kingswood Wotton Under Edge GL12 8ER

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peter John Wilcox	Trustee		
2	Adrian Pearce Baker	Trustee		
3	Martin Benkenstein	Trustee	1 st October 2025	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Adrian Pearce Baker	
Position (eg Secretary, Chair, etc)	Trustee	
Date	31.10.25	

Charity registration number: 1204113

**WOTTON ANIMAL RESCUE CIO
STRATEGIC REPORT, TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE PERIOD 26 JULY 2023 TO 31 DECEMBER 2024**

Wotton Animal Rescue CIO
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**Wotton Animal Rescue CIO
Reference and Administrative Details
For the Period 26 July 2023 to 31 December 2024**

Trustees	Mr Adrian Baker - Trustee (appointed 26/07/2023) Mr Peter Wilcox (appointed 26/07/2023) Mr Martin Benkenstein (appointed 01/10/2025)
Charity Number	1204113
Principal Address	Rose Cottage Kingswood Wotton Under Edge GL12 8ER
Accountants	The Alanbrookes Group Ltd Chartered Accountants 24 The Glove Factory Holt Wiltshire BA14 6RL
Auditors	24 The Glove Factory Holt Wiltshire BA14 6RL

Wotton Animal Rescue CIO
Trustees' Report For the Period 26 July 2023 to 31 December 2024

The trustees present their report and the financial statements for the period ended 31 December 2024.

Objectives and Activities

Aims and Objectives

The charity operates a rescue centre for cats and dogs.

During the period to 31 December 2024 the main activity has been that of renovating the house and cattery to enable the charity to start operating.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Volunteers

All of the trustees volunteer their services to the charity.

When the charity starts operating the running of the charity will be done so by volunteers

Achievements and Performance

Main Achievements

During the period of the return the trustees have started to restore the cottage, which is the home of the charity so that the person or people running the charity will have a base to stay in. The house was in a dreadful state and needed huge work done to make it habitable. The cattery will need to be completely rebuilt.

We are well on our way to achieving our objectives.

Investment Performance

The investment portfolio appears to be growing in accordance with our strategy.

Financial Review

Financial Position

The charity is in a very healthy financial state.

Reserves Policy

At least one years income is held on deposit, being £20,000.

Principal Risk and Uncertainties

The principal risk being faced by the charity is the levels of personnel.

Structure, Governance and Management

Wotton Animal Rescue CIO
Trustees' Report (continued)
For the Period 26 July 2023 to 31 December 2024

Governing Document

The charity's governing document is that of a trust deed.

The charity is constituted as a Charitable Incorporated Organisation.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Adrian Baker

Trustee

Date

17/12/2025



Mr Martin Benkenstein

Trustee

17/12/2025

**Independent Auditor's Report
to the Members of
Wotton Animal Rescue CIO**

Opinion

We have audited the financial statements of Wotton Animal Rescue CIO (the "charity") for the period ended 31 December 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report (continued)
to the Members of
Wotton Animal Rescue CIO**

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Based on our understanding of the charity and its sector, we evaluated that the principal risks of noncompliance with laws and regulations related to UK charities legislation, Health and Safety Executive legislation, environmental legislation and Data Protection legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Charities Statement of Recommended Practice. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls). Audit procedures performed included:

- Evaluating management's controls designed to prevent and detect irregularities;
- Substantive testing of specific transactions and balances.

Although we have nothing adverse to report in terms of the results of the procedures listed above, there are inherent limitations in such procedures. We are less likely to become aware of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report (continued)
to the Members of
Wotton Animal Rescue CIO

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



The Alanbrookes Group Limited

Date 17/12/2025

The Alanbrookes Group Limited
24 The Glove Factory
Holt
Wiltshire
BA14 6RL

Wotton Animal Rescue CIO
Statement of Financial Activities
For the Period 26 July 2023 to 31 December 2024

		31 December 2024
		Restricted funds
	Notes	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	3	1,512,908
Investments	4	719
		<u>1,513,627</u>
EXPENDITURE ON:		
Raising funds	5	(1,199)
NET INCOME BEFORE INVESTMENT GAINS		1,512,428
Net losses on investments		(49,335)
NET INCOME		<u>1,463,093</u>
NET MOVEMENT IN FUNDS		1,463,093
RECONCILIATION OF FUNDS:		
Total funds brought forward		-
TOTAL FUNDS CARRIED FORWARD	12	<u><u>1,463,093</u></u>

The notes on pages 10 to 14 form part of these financial statements.

Wotton Animal Rescue CIO
Statement of Financial Position
As At 31 December 2024

				31 December 2024
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible Assets	9	-	551,559	551,559
Investments	10	-	750,665	750,665
		-	1,302,224	1,302,224
CURRENT ASSETS				
Cash at bank and in hand		-	161,853	161,853
		-	161,853	161,853
Creditors: Amounts Falling Due Within One Year	11	-	(984)	(984)
NET CURRENT ASSETS (LIABILITIES)				
		-	160,869	160,869
TOTAL ASSETS LESS CURRENT LIABILITIES				
		-	1,463,093	1,463,093
NET ASSETS				
		-	1,463,093	1,463,093
FUNDS OF THE CHARITY				
Restricted Funds				1,463,093
TOTAL FUNDS	12			1,463,093

On behalf of the board



Mr Adrian Baker

Trustee

Date 17/12/2025



Mr Martin Benkenstein

Trustee

17/12/2025

The notes on pages 10 to 14 form part of these financial statements.

Wotton Animal Rescue CIO
Statement of Cash Flows
For the Period 26 July 2023 to 31 December 2024

		31 December 2024
	Notes	£
Cash flows from operating activities		
Net cash generated from operations	1	1,512,693
Net cash generated from operating activities		<u>1,512,693</u>
Cash flows from investing activities		
Purchase of tangible assets		(551,559)
Purchase of other fixed asset investments		(800,000)
Interest received		719
Net cash used in investing activities		<u>(1,350,840)</u>
Increase in cash and cash equivalents		<u>161,853</u>
Cash and cash equivalents at beginning of period	2	<u>-</u>
Cash and cash equivalents at end of period	2	<u><u>161,853</u></u>

Wotton Animal Rescue CIO
Notes to the Statement of Cash Flows
For the Period 26 July 2023 to 31 December 2024

1. Reconciliation of income to cash generated from operations

	31 December 2024
	£
Net income	1,463,093
<i>Adjustments for:</i>	
Interest income	(719)
Net fair value losses recognised in profit or loss	49,335
<i>Movements in working capital:</i>	
Increase in trade and other creditors	984
Net cash generated from operations	<u>1,512,693</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	31 December 2024
	£
Cash at bank and in hand	<u>161,853</u>

3. Analysis of changes in net funds

	As at 26 July 2023	Cash flows	As at 31 December 2024
	£	£	£
Cash at bank and in hand	<u>-</u>	<u>161,853</u>	<u>161,853</u>

Wotton Animal Rescue CIO
Notes to the Financial Statements
For the Period 26 July 2023 to 31 December 2024

1. General Information

Wotton Animal Rescue CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1204113. The principal address is Rose Cottage, Kingswood, Wotton Under Edge, GL12 8ER.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

2.3. Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	not depreciated
----------	-----------------

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	31 December
	2024
	Restricted
	funds
	£
Donations and gifts	<u>1,512,908</u>

4. Investment Income

Wotton Animal Rescue CIO
Notes to the Financial Statements (continued)
For the Period 26 July 2023 to 31 December 2024

	31 December 2024
	Restricted funds
	£
Bank interest receivable	<u>719</u>

5. Analysis of Expenditure

	31 December 2024
	Support costs (see note 6)
	£
Raising funds	<u>1,199</u>

6. Support Costs

	31 December 2024
	Raising funds
	£
General administration	215
Governance costs	984
	<u>1,199</u>

7. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the period was as follows:

	31 December 2024
	£
Audit Services	
Audit of the company's financial statements	<u>984</u>

8. Average Number of Employees

Average number of employees during the period was: NIL

Wotton Animal Rescue CIO
Notes to the Financial Statements (continued)
For the Period 26 July 2023 to 31 December 2024

9. Tangible Assets

	Land & Property Freehold £
Cost	
As at 26 July 2023	-
Additions	551,559
As at 31 December 2024	<u>551,559</u>
Net Book Value	
As at 31 December 2024	<u>551,559</u>
As at 26 July 2023	<u>-</u>

10. Investments

	Listed £
Cost or Valuation	
As at 26 July 2023	-
Additions	800,000
Revaluations	(49,335)
As at 31 December 2024	<u>750,665</u>
Provision	
As at 26 July 2023	-
As at 31 December 2024	<u>-</u>
Net Book Value	
As at 31 December 2024	<u>750,665</u>
As at 26 July 2023	<u>-</u>

11. Creditors: Amounts Falling Due Within One Year

	31 December 2024 £
Accruals and deferred income	<u>984</u>

Wotton Animal Rescue CIO
Notes to the Financial Statements (continued)
For the Period 26 July 2023 to 31 December 2024

12. Movement in Funds

	As at 26 July 2023	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Restricted funds				
Restricted	-	1,513,627	(50,534)	1,463,093
Total funds	-	1,513,627	(50,534)	1,463,093

13. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

14. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Wotton Animal Rescue CIO
Detailed Statement of Financial Activities
For the Period 26 July 2023 to 31 December 2024

	31 December 2024
	Total funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	1,512,908
	<u>1,512,908</u>
Investments	
Bank interest receivable	719
	<u>719</u>
	<u>1,513,627</u>
EXPENDITURE ON:	
Raising funds	
Telecommunications	(215)
Audit fees	(984)
	<u>(1,199)</u>
	<u>(1,199)</u>
NET INCOME BEFORE INVESTMENT GAINS	1,512,428
Net losses on investments	
Deficit on revaluation of investments	(49,335)
	<u>(49,335)</u>
NET INCOME	<u><u>1,463,093</u></u>

Charity registration number: 1204113

**WOTTON ANIMAL RESCUE CIO
STRATEGIC REPORT, TRUSTEES' REPORT AND
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Wotton Animal Rescue CIO
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Aims and Objectives

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Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

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Main Achievements

During the period of the return the trustees have started to restore the cottage, which is the home of the charity so that the person or people running the charity will have a base to stay in. The house was in a dreadful state and needed huge work done to make it habitable. The cattery will need to be completely rebuilt.

We are well on our way to achieving our objectives.

Investment Performance

The investment portfolio appears to be growing in accordance with our strategy.

Financial Review

Financial Position

The charity is in a very healthy financial state.

Reserves Policy

At least one years income is held on deposit, being £20,000.

Principal Risk and Uncertainties

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Structure, Governance and Management

**Wotton Animal Rescue CIO
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- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Adrian Baker

Trustee

Date

17/12/2025



Mr Martin Benkenstein

Trustee

17/12/2025

**Independent Auditor's Report
to the Members of
Wotton Animal Rescue CIO**

Opinion

We have audited the financial statements of Wotton Animal Rescue CIO (the "charity") for the period ended 31 December 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report (continued)
to the Members of
Wotton Animal Rescue CIO**

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Based on our understanding of the charity and its sector, we evaluated that the principal risks of noncompliance with laws and regulations related to UK charities legislation, Health and Safety Executive legislation, environmental legislation and Data Protection legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Charities Statement of Recommended Practice. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls). Audit procedures performed included:

- Evaluating management's controls designed to prevent and detect irregularities;
- Substantive testing of specific transactions and balances.

Although we have nothing adverse to report in terms of the results of the procedures listed above, there are inherent limitations in such procedures. We are less likely to become aware of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report (continued)
to the Members of
Wotton Animal Rescue CIO

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



The Alanbrookes Group Limited

Date 17/12/2025

The Alanbrookes Group Limited
24 The Glove Factory
Holt
Wiltshire
BA14 6RL

Wotton Animal Rescue CIO
Statement of Financial Activities
For the Period 26 July 2023 to 31 December 2024

		31 December 2024
		Restricted funds
	Notes	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	3	1,512,908
Investments	4	719
		<u>1,513,627</u>
EXPENDITURE ON:		
Raising funds	5	(1,199)
NET INCOME BEFORE INVESTMENT GAINS		1,512,428
Net losses on investments		(49,335)
NET INCOME		<u>1,463,093</u>
NET MOVEMENT IN FUNDS		1,463,093
RECONCILIATION OF FUNDS:		
Total funds brought forward		-
TOTAL FUNDS CARRIED FORWARD	12	<u><u>1,463,093</u></u>

The notes on pages 10 to 14 form part of these financial statements.

Wotton Animal Rescue CIO
Statement of Financial Position
As At 31 December 2024

				31 December 2024
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible Assets	9	-	551,559	551,559
Investments	10	-	750,665	750,665
		-	1,302,224	1,302,224
CURRENT ASSETS				
Cash at bank and in hand		-	161,853	161,853
		-	161,853	161,853
Creditors: Amounts Falling Due Within One Year	11	-	(984)	(984)
NET CURRENT ASSETS (LIABILITIES)		-	160,869	160,869
TOTAL ASSETS LESS CURRENT LIABILITIES		-	1,463,093	1,463,093
NET ASSETS		-	1,463,093	1,463,093
FUNDS OF THE CHARITY				
Restricted Funds				1,463,093
TOTAL FUNDS	12			1,463,093

On behalf of the board



Mr Adrian Baker

Trustee

Date 17/12/2025



Mr Martin Benkenstein

Trustee

17/12/2025

The notes on pages 10 to 14 form part of these financial statements.

Wotton Animal Rescue CIO
Statement of Cash Flows
For the Period 26 July 2023 to 31 December 2024

		31 December 2024
	Notes	£
Cash flows from operating activities		
Net cash generated from operations	1	1,512,693
Net cash generated from operating activities		<u>1,512,693</u>
Cash flows from investing activities		
Purchase of tangible assets		(551,559)
Purchase of other fixed asset investments		(800,000)
Interest received		719
Net cash used in investing activities		<u>(1,350,840)</u>
Increase in cash and cash equivalents		<u>161,853</u>
Cash and cash equivalents at beginning of period	2	<u>-</u>
Cash and cash equivalents at end of period	2	<u><u>161,853</u></u>

Wotton Animal Rescue CIO
Notes to the Statement of Cash Flows
For the Period 26 July 2023 to 31 December 2024

1. Reconciliation of income to cash generated from operations

	31 December 2024
	£
Net income	1,463,093
<i>Adjustments for:</i>	
Interest income	(719)
Net fair value losses recognised in profit or loss	49,335
<i>Movements in working capital:</i>	
Increase in trade and other creditors	984
Net cash generated from operations	<u>1,512,693</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	31 December 2024
	£
Cash at bank and in hand	<u>161,853</u>

3. Analysis of changes in net funds

	As at 26 July 2023	Cash flows	As at 31 December 2024
	£	£	£
Cash at bank and in hand	<u>-</u>	<u>161,853</u>	<u>161,853</u>

Wotton Animal Rescue CIO
Notes to the Financial Statements
For the Period 26 July 2023 to 31 December 2024

1. General Information

Wotton Animal Rescue CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1204113. The principal address is Rose Cottage, Kingswood, Wotton Under Edge, GL12 8ER.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

2.3. Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	not depreciated
----------	-----------------

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	31 December
	2024
	Restricted
	funds
	£
Donations and gifts	<u>1,512,908</u>

4. Investment Income

Wotton Animal Rescue CIO
Notes to the Financial Statements (continued)
For the Period 26 July 2023 to 31 December 2024

	31 December 2024
	Restricted funds
	£
Bank interest receivable	<u>719</u>

5. Analysis of Expenditure

	31 December 2024
	Support costs (see note 6)
	£
Raising funds	<u>1,199</u>

6. Support Costs

	31 December 2024
	Raising funds
	£
General administration	215
Governance costs	984
	<u>1,199</u>

7. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the period was as follows:

	31 December 2024
	£
Audit Services	
Audit of the company's financial statements	<u>984</u>

8. Average Number of Employees

Average number of employees during the period was: NIL

Wotton Animal Rescue CIO
Notes to the Financial Statements (continued)
For the Period 26 July 2023 to 31 December 2024

9. Tangible Assets

	Land & Property Freehold £
Cost	
As at 26 July 2023	-
Additions	551,559
As at 31 December 2024	<u>551,559</u>
Net Book Value	
As at 31 December 2024	<u>551,559</u>
As at 26 July 2023	<u>-</u>

10. Investments

	Listed £
Cost or Valuation	
As at 26 July 2023	-
Additions	800,000
Revaluations	(49,335)
As at 31 December 2024	<u>750,665</u>
Provision	
As at 26 July 2023	-
As at 31 December 2024	<u>-</u>
Net Book Value	
As at 31 December 2024	<u>750,665</u>
As at 26 July 2023	<u>-</u>

11. Creditors: Amounts Falling Due Within One Year

	31 December 2024 £
Accruals and deferred income	<u>984</u>

Wotton Animal Rescue CIO
Notes to the Financial Statements (continued)
For the Period 26 July 2023 to 31 December 2024

12. Movement in Funds

	As at 26 July 2023	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Restricted funds				
Restricted	-	1,513,627	(50,534)	1,463,093
Total funds	-	1,513,627	(50,534)	1,463,093

13. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

14. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Wotton Animal Rescue CIO
Detailed Statement of Financial Activities
For the Period 26 July 2023 to 31 December 2024

	31 December 2024
	Total funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	1,512,908
	<u>1,512,908</u>
Investments	
Bank interest receivable	719
	<u>719</u>
	<u>1,513,627</u>
EXPENDITURE ON:	
Raising funds	
Telecommunications	(215)
Audit fees	(984)
	<u>(1,199)</u>
	<u>(1,199)</u>
NET INCOME BEFORE INVESTMENT GAINS	1,512,428
Net losses on investments	
Deficit on revaluation of investments	(49,335)
	<u>(49,335)</u>
NET INCOME	<u><u>1,463,093</u></u>