OXFORDSHIRE ANIMAL SANCTUARY SOCIETY

England & Wales · Charity number 254642

Details

Status	Registered
Legal form	Other
Company number	04102882
Registered	1968-01-17
Register	View on the Charity Commission register

Contact

Address	The Oxfordshire Animal Sanctuary The Village Green Watlington Road Stadhampton Oxon OX44 7UB
Phone	01865 890239
Email	info@oascharity.org.uk
Website	oxfordshireanimalsanctuary.org.uk

Activities

Objects: (A) THE ESTABLISHMENT AND MAINTENANCE OF THE SANCTUARY OF SANCTUARIES WHERE UNWANTED OR STRAY ANIMALS OF ALL KINDS CAN BE RECEIVED. (B) TO FIND PERMANENT HOMES FOR SUCH ANIMALS OR O KEEP THEM AS LONG AS PRACTICABLE. (C) ACQUIRE SUITABLE LAND OR BUILDINGS FOR THE CARE AND MAINTENANCE OF ANY ANIMAL RECEIVED BY THE SANCTUARY. (FOR FURTHER DETAILS SEE TRUST DEED).

Activities: The operation of a Sanctuary for unwanted and stray animals of all kinds to be received at all times, to find good permanant homes for such animals, or if unsuccessful, to keep them in the Sanctuary for the rest of their lives so long as is practicable to do so.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** OXFORDSHIRE AND DISTRICT
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£1,757,045	£1,328,579	£3,109,453	26
2024-09-30	£1,696,565	£1,304,985	£2,629,997	28
2023-09-30	£1,277,788	£1,165,552	£2,157,824	27
2022-09-30	£1,011,680	£1,030,113	£2,041,483	26
2021-09-30	£849,479	£949,307	£2,173,211	26
2020-09-30	£1,549,823	£946,527	£2,193,878	27

Trustees

Name	Role	Appointed
CHARLES MCCREEDY		
CHRISTOPHER MICHAEL ANDREWS		2013-03-07
Carol Dawson		2023-06-09
Gary Parkinson		2024-08-14
Julie Parkin-Morse		2023-06-09
Margaret Rose Herring		2016-11-22

Linked charities

- THE OXFORDSHIRE ANIMAL SANCTUARY (254642-1)

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OXFORDSHIRE ANIMAL SANCTUARY SOCIETY

England & Wales - Charity number 254642

Accounts

REGISTERED COMPANY NUMBER: 04102882 (England and Wales)
REGISTERED CHARITY NUMBER: 254642-1

The Oxfordshire Animal Sanctuary

Report of the Trustees and

Financial Statements for the Year Ended 30 September 2025

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Report of the Trustees
for the Year Ended 30 September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 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 objectives of the charity are the establishment and maintenance of a Sanctuary where unwanted or stray dogs, cats and rabbits can be received at all times and to find good permanent homes for such animals or, if unsuccessful, to keep them in the sanctuary for the rest of their lives so long as it is practical to do so.

The policy of the charity continues to be to seek the necessary finance and support to continue to operate the Sanctuary so as to comply with the above objectives.

Public benefit

Our stated objectives and activities deliver public benefit by promoting human morality through the encouragement of kindness to animals and discouraging cruelty to animals. By rehoming animals, we seek to create happy homes for humans and animals alike.

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives in planning our future activities.

STRATEGIC REPORT

Achievements and performance

Charitable activities

The trustees consider that the overall performance of the charity during the year has been satisfactory. Over the period 134 dogs were adopted, 571 cats were found new homes and 39 rabbits were rehomed.

The staff at the Sanctuary should again be congratulated on their continuing level of hard work in their care of the animals.

The charity would not be able to provide the service of caring for animals without the valuable assistance of the numerous willing supporters and volunteers.

Financial review

Investment policy and objectives

The charity's investment funds are held in the form of a share portfolio which is reflected in note 14. Bank deposit accounts are also held and this provides for both investment and immediate access, at the same time ensuring a reasonable rate of interest on the deposit funds held.

Current year

Total incoming resources amounted to £1,757,045 (2024 £1,696,565), of which legacies accounted for £659,899 (2024 £660,373). The total realised gain on share investments amounted to £16,790 (2024 £335). Total resources expended were £1,328,579 (2024 £1,304,985) and this has resulted in a surplus for the year of £445,256 (2024 £391,915), before unrealised gains.

Unrealised gains represent the increase or (decrease) in market value of investments held that are not yet sold.

Net current assets have increased from £1,092,890 to £1,446,864

Reserves at the end of the financial period equal £3,109,453 (2024 £2,629,997)

Reserves policy

Given the unpredictable nature of incoming resources relating to legacies, it is now the policy of the charity to aim to maintain unrestricted funds at a level which equates to at least 36 months unrestricted expenditure. This should then provide sufficient funds to cover management and administrative support costs.

Report of the Trustees
for the Year Ended 30 September 2025

STRATEGIC REPORT

Future plans

Fund raising and publicity initiatives are planned in order to continue to spread the word regarding the valuable work of the charity in these difficult economic times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxfordshire Animal Sanctuary is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The company was incorporated on 6 November 2000 and registered as a charity on 14 April 2003.

Recruitment and appointment of new trustees

When a vacancy arises, new trustees are appointed by the existing trustees. The new trustee is generally only selected on the basis of his or her known support for the aims of the charity and typically this support will have existed for a number of years.

Organisational structure

The charity is managed by the trustees. The charity employs a manager who is responsible for the day to day running of the Sanctuary as well as other operational duties. A body of employees look after the animals. Managers are employed to run each of the shops. The Shop managers report to the Retail development manager who oversees all retail shop operations. Volunteers are also utilised to assist the Sanctuary manager and the shops.

Induction and training of new trustees

The induction and training of new trustees involves making them aware of their responsibilities, the governing document and the administrative procedures of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04102882 (England and Wales)

Registered Charity number

254642-1

Registered office

The Village Green
Watlington Road
Stadhampton
Oxfordshire
OX44 7UB

Trustees

Mr C M Andrews (Chairman)
Mrs S M Hodby (Secretary) (resigned 30.9.25)
Mr K E Cross (resigned 30.9.25)
Ms M R Herring (Vice Chair)
Mr C Mccreedy
Ms K Simpson (resigned 31.3.25)
Mrs J Parkin-Morse
Mrs C Dawson
Mr G Parkinson (Treasurer)

Company Secretary

Linnells Secretarial Services Limited

Auditors

Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Barclays Bank Plc
211-213 Banbury Road
Oxford
OX2 7HH

Solicitors
Blake Lapthorn
Seacourt Tower
West Way
Botley
Oxford
OX2 0FB

Accountants
Rachel Rahman Limited
Chartered Certified Accountants
178 The Moors
Kidlington
Oxford
OX5 2AD

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Oxfordshire Animal Sanctuary for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Cunnington & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 29 June 2026 and signed on the board's behalf by:

Mr C M Andrews - Trustee

Opinion

We have audited the financial statements of The Oxfordshire Animal Sanctuary (the 'charitable company') for the year ended 30 September 2025 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve 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 trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
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 a Report of the independent auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We did not identify any key audit matters relating to irregularities, including fraud.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Smith FCCA, CMgr, FCMI (Senior Statutory Auditor)
for and on behalf of Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

29 June 2026

The Oxfordshire Animal Sanctuary

Statement of Financial Activities
for the Year Ended 30 September 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,224,366	-	1,224,366	1,153,100
Charitable activities	5				
Animal welfare income		111,195	-	111,195	107,862
Other trading activities	3	377,003	-	377,003	392,349
Investment income	4	44,481	-	44,481	43,254
Total		1,757,045	-	1,757,045	1,696,565
EXPENDITURE ON					
Raising funds	6	286,731	-	286,731	285,926
Charitable activities	7				
Animal welfare costs		225,635	-	225,635	224,395
Sanctuary establishment costs		673,638	821	674,459	657,136
Other		141,754	-	141,754	137,528
Total		1,327,758	821	1,328,579	1,304,985
Net gains on investments		16,790	-	16,790	335
NET INCOME/(EXPENDITURE)		446,077	(821)	445,256	391,915
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		34,200	-	34,200	80,258
Net movement in funds		480,277	(821)	479,456	472,173
RECONCILIATION OF FUNDS					
Total funds brought forward		2,623,522	6,475	2,629,997	2,157,824
TOTAL FUNDS CARRIED FORWARD		3,103,799	5,654	3,109,453	2,629,997

The notes form part of these financial statements

Balance Sheet
30 September 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	763,287	4,654	767,941	694,392
Investments	14	894,648	-	894,648	842,715
		1,657,935	4,654	1,662,589	1,537,107
CURRENT ASSETS					
Stocks	15	7,482	-	7,482	7,938
Debtors	16	773,490	-	773,490	642,842
Cash at bank and in hand		721,735	1,000	722,735	508,795
		1,502,707	1,000	1,503,707	1,159,575
CREDITORS					
Amounts falling due within one year	17	(56,843)	-	(56,843)	(66,685)
NET CURRENT ASSETS		1,445,864	1,000	1,446,864	1,092,890
TOTAL ASSETS LESS CURRENT LIABILITIES		3,103,799	5,654	3,109,453	2,629,997
NET ASSETS		3,103,799	5,654	3,109,453	2,629,997
FUNDS	19				
Unrestricted funds				3,103,799	2,623,522
Restricted funds				5,654	6,475
TOTAL FUNDS				3,109,453	2,629,997

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2026 and were signed on its behalf by:

Mr C M Andrews - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 30 September 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	296,368	(74,340)
Net cash provided by/(used in) operating activities		296,368	(74,340)
Cash flows from investing activities			
Purchase of tangible fixed assets		(125,968)	(53,388)
Purchase of fixed asset investments		(86,252)	(71,065)
Sale of fixed asset investments		85,309	83,356
Interest received		44,481	43,254
Net cash (used in)/provided by investing activities		(82,430)	2,157
Change in cash and cash equivalents in the reporting period		213,938	(72,183)
Cash and cash equivalents at the beginning of the reporting period		508,795	580,978
Cash and cash equivalents at the end of the reporting period		722,735	508,795

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 September 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of financial activities)	445,256	391,915
Adjustments for:		
Depreciation charges	52,417	49,922
Gain on investments	(16,790)	(335)
Interest received	(44,481)	(43,254)
Decrease/(increase) in stocks	456	(108)
Increase in debtors	(130,648)	(457,157)
Decrease in creditors	(9,842)	(15,323)
Net cash provided by/(used in) operations	296,368	(74,340)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.24 £	Cash flow £	At 30.9.25 £
Net cash			
Cash at bank and in hand	508,795	213,940	722,735
	508,795	213,940	722,735
Total	508,795	213,940	722,735

The notes form part of these financial statements

The Oxfordshire Animal Sanctuary

Error Messages from the Cash Flow Statement
for the Year Ended 30 September 2025

** CURRENT YEAR - MOVEMENT IN CASH AND CASH EQUIVALENTS
AS CALCULATED IN CASH FLOW STATEMENT
DOES NOT AGREE TO MOVEMENT PER BALANCE SHEET

COMPARE	MOVEMENT ON CASH FLOW STATEMENT	213,938
TO	MOVEMENT PER BALANCE SHEET CASH AND CASH EQUIVALENTS	213,940

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

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

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

Freehold property	-	4% on cost
Improvements to property	-	4% on cost
Equipment & kennels	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Value added tax
Value added tax is recoverable by the charity and as such is excluded from the relevant income and costs in the Statement of Financial Activities.

Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Legacies	659,899	660,373
Subscriptions & donations	564,467	492,727
	1,224,366	1,153,100

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	377,003	392,349

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	18,006	17,292
UK listed investments	26,475	25,962
	44,481	43,254

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Takings - Stadhampton	Animal welfare income	111,195	107,862

6. RAISING FUNDS

Other trading activities

	2025	2024
	£	£
Staff costs	191,037	181,554
Rent of shops & storage	61,955	68,502
Rates - shops	3,865	3,691
Light & heat - shops	3,299	5,842
Telephone - shops	-	400
Insurance - shops	1,900	2,417
Repair & maintenance - shops	3,532	2,298
Waste disposal - shops	12,190	12,334
General expenses - shops	8,953	8,888
	286,731	285,926

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Animal welfare costs	225,635	-	225,635
Sanctuary establishment costs	585,864	88,595	674,459
	811,499	88,595	900,094

8. SUPPORT COSTS

	Governance costs
	£
Other resources expended	141,754
Sanctuary establishment costs	88,595
	230,349

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	5,000	5,000
Depreciation - owned assets	52,419	49,922
Hire of plant and machinery	5,229	7,124
Legal & Professional fees	9,733	9,832
Accountancy & bookkeeping	50,856	48,863

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

Expenses were reimbursed to Mr C M Andrews amounting to £556.14
Being £238.15 for a subscription for Zoom and £317.99 for longstanding retirement gifts.

In 2024 expenses were reimbursed to trustees amounting to £NIL.

continued...

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	657,460	627,793
Other pension costs	11,081	10,757
	668,541	638,550

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

	2025	2024
Sanctuary	18	19
Shop management	8	9
	26	28

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,153,100	-	1,153,100
Charitable activities			
Animal welfare income	107,862	-	107,862
Other trading activities	392,349	-	392,349
Investment income	43,254	-	43,254
Total	1,696,565	-	1,696,565
EXPENDITURE ON			
Raising funds	285,926	-	285,926
Charitable activities			
Animal welfare costs	224,395	-	224,395
Sanctuary establishment costs	656,169	967	657,136
Other	137,528	-	137,528
Total	1,304,018	967	1,304,985
Net gains on investments	335	-	335
NET INCOME/(EXPENDITURE)	392,882	(967)	391,915
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	80,258	-	80,258
Net movement in funds	473,140	(967)	472,173
RECONCILIATION OF FUNDS			
Total funds brought forward	2,150,382	7,442	2,157,824

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	2,623,522	6,475	2,629,997

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment & kennels £	Motor vehicles £	Totals £
COST					
At 1 October 2024	702,153	135,805	508,042	17,465	1,363,465
Additions	-	114,520	11,448	-	125,968
At 30 September 2025	702,153	250,325	519,490	17,465	1,489,433
DEPRECIATION					
At 1 October 2024	267,426	10,661	377,755	13,231	669,073
Charge for year	20,086	10,013	21,261	1,059	52,419
At 30 September 2025	287,512	20,674	399,016	14,290	721,492
NET BOOK VALUE					
At 30 September 2025	414,641	229,651	120,474	3,175	767,941
At 30 September 2024	434,727	125,144	130,287	4,234	694,392

Included in cost of freehold property is freehold land of £200,000 (2024 £200,000) which is not depreciated.

The trustees are of the opinion that the current market value of the freehold land and buildings is greater than the carrying value in the accounts. However, as no imminent sale of these assets is anticipated, the trustees consider that obtaining a current market value would incur additional costs which would not benefit the operational capacity of the charity.

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2024	744,425
Additions	86,252
Disposals	(68,519)
At 30 September 2025	762,158
PROVISIONS	
At 1 October 2024	(98,290)
Provision for year	(34,200)
At 30 September 2025	(132,490)
NET BOOK VALUE	
At 30 September 2025	894,648
At 30 September 2024	842,715

continued...

14. FIXED ASSET INVESTMENTS - continued

There were no investment assets outside the UK.

15. STOCKS

	2025	2024
	£	£
Stocks	7,482	7,938

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	727,772	586,829
VAT	19,591	31,073
Prepayments and accrued income	15,752	15,565
Rent deposits	10,375	9,375
	773,490	642,842

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	35,367	47,374
Social security and other taxes	12,976	10,811
Accrued expenses	8,500	8,500
	56,843	66,685

18. LEASING AGREEMENTS

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

19. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	2,623,522	480,277	3,103,799
Restricted funds			
Exercise area	1,172	(176)	996
Kennel heating	3,534	(530)	3,004
Kennels	416	(62)	354
Dog wash shed	353	(53)	300
Dog memorial garden	1,000	-	1,000
	6,475	(821)	5,654
TOTAL FUNDS	2,629,997	479,456	3,109,453

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,757,045	(1,327,758)	50,990	480,277
Restricted funds				
Exercise area	-	(176)	-	(176)
Kennel heating	-	(530)	-	(530)
Kennels	-	(62)	-	(62)
Dog wash shed	-	(53)	-	(53)
	-	(821)	-	(821)
TOTAL FUNDS	1,757,045	(1,328,579)	50,990	479,456

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	2,150,382	473,140	2,623,522
Restricted funds			
Exercise area	1,379	(207)	1,172
Kennel heating	4,158	(624)	3,534
Kennels	490	(74)	416
Dog wash shed	415	(62)	353
Dog memorial garden	1,000	-	1,000
	7,442	(967)	6,475
TOTAL FUNDS	2,157,824	472,173	2,629,997

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,696,565	(1,304,018)	80,593	473,140
Restricted funds				
Exercise area	-	(207)	-	(207)
Kennel heating	-	(624)	-	(624)
Kennels	-	(74)	-	(74)
Dog wash shed	-	(62)	-	(62)
	-	(967)	-	(967)
TOTAL FUNDS	1,696,565	(1,304,985)	80,593	472,173

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	2,150,382	953,417	3,103,799
Restricted funds			
Exercise area	1,379	(383)	996
Kennel heating	4,158	(1,154)	3,004
Kennels	490	(136)	354
Dog wash shed	415	(115)	300
Dog memorial garden	1,000	-	1,000
	7,442	(1,788)	5,654
TOTAL FUNDS	2,157,824	951,629	3,109,453

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,453,610	(2,631,776)	131,583	953,417
Restricted funds				
Exercise area	-	(383)	-	(383)
Kennel heating	-	(1,154)	-	(1,154)
Kennels	-	(136)	-	(136)
Dog wash shed	-	(115)	-	(115)
	-	(1,788)	-	(1,788)
TOTAL FUNDS	3,453,610	(2,633,564)	131,583	951,629

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

OXFORDSHIRE ANIMAL SANCTUARY SOCIETY

England & Wales - Charity number 254642

Accounts

REGISTERED COMPANY NUMBER: 04102882 (England and Wales)
REGISTERED CHARITY NUMBER: 254642-1

The Oxfordshire Animal Sanctuary

Report of the Trustees and

Financial Statements for the Year Ended 30 September 2024

The Oxfordshire Animal Sanctuary

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for the Year Ended 30 September 2024

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The Oxfordshire Animal Sanctuary

Report of the Trustees
for the Year Ended 30 September 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the establishment and maintenance of a Sanctuary where unwanted or stray animals of all kinds can be received at all times and to find good permanent homes for such animals or, if unsuccessful, to keep them in the sanctuary for the rest of their lives so long as it is practical to do so.

The policy of the charity continues to be to seek the necessary finance and support to continue to operate the Sanctuary so as to comply with the above objectives.

Public benefit

Our stated objectives and activities deliver public benefit by promoting human morality through the encouragement of kindness to animals and discouraging cruelty to animals. By rehoming animals, we seek to create happy homes for humans and animals alike.

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives in planning our future activities.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees consider that the overall performance of the charity during the year has been satisfactory. Over the period 119 dogs were adopted, 458 cats were found new homes and 74 rabbits were rehomed.

The staff at the Sanctuary should again be congratulated on their continuing level of hard work in their care of the animals.

The charity would not be able to provide the service of caring for animals without the valuable assistance of the numerous willing supporters and volunteers.

Financial review

Investment policy and objectives

The charity's investment funds are held in the form of a share portfolio which is reflected in note 14. Bank deposit accounts are also held and this provides for both investment and immediate access, at the same time ensuring a reasonable rate of interest on the deposit funds held.

Current year

Total incoming resources amounted to £1,696,565 (2023 £1,277,788), of which legacies accounted for £660,373 (2023 £353,934). The total realised gain on share investments amounted to £335 (2023 £NIL). Total resources expended were £1,304,985 (2023 £1,165,552) and this has resulted in a surplus for the year of £391,915 (2023 £112,236), before unrealised gains.

Unrealised gains represent the increase or (decrease) in market value of investments held that are not yet sold.

Net current assets have increased from £692,485 to £1,092,890

Reserves at the end of the financial period equal £2,629,997 (2023 £2,157,824)

Reserves policy

Given the unpredictable nature of incoming resources relating to legacies, it is now the policy of the charity to aim to maintain unrestricted funds at a level which equates to at least 36 months unrestricted expenditure. This should then provide sufficient funds to cover management and administrative support costs.

Future plans

Fund raising and publicity initiatives are planned in order to continue to spread the word regarding the valuable work of the charity in these difficult economic times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxfordshire Animal Sanctuary is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The company was incorporated on 6 November 2000 and registered as a charity on 14 April 2003.

Recruitment and appointment of new trustees

When a vacancy arises, new trustees are appointed by the existing trustees. The new trustee is generally only selected on the basis of his or her known support for the aims of the charity and typically this support will have existed for a number of years.

Organisational structure

The charity is managed by the trustees. The charity employs a manager who is responsible for the day to day running of the Sanctuary as well as other operational duties. A body of employees look after the animals. Managers are employed to run each of the shops, volunteers are also utilised to assist the Sanctuary manager and the shop managers.

Induction and training of new trustees

The induction and training of new trustees involves making them aware of their responsibilities, the governing document and the administrative procedures of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04102882 (England and Wales)

Registered Charity number

254642-1

Registered office

The Village Green
Watlington Road
Stadhampton
Oxfordshire
OX44 7UB

Trustees

Mr C M Andrews (Chairman)
Mrs S M Hodby (Secretary)
Mr K E Cross
Ms M R Herring (Finance Officer)
Mr C Mccreedy
Ms K Simpson (resigned 31.3.25)
Mrs J Parkin-Morse
Mrs C Dawson
Mr G Parkinson (Treasurer) (appointed 14.8.24)

Company Secretary

Linnells Secretarial Services Limited

Auditors

Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

Bankers

Barclays Bank Plc
211-213 Banbury Road
Oxford
OX2 7HH

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors
Blake Lapthorn
Seacourt Tower
West Way
Botley
Oxford
OX2 0FB

Accountants
Rachel Rahman Limited
Chartered Certified Accountants
178 The Moors
Kidlington
Oxford
OX5 2AD

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Oxfordshire Animal Sanctuary for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Cunnington & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 30/06/2025 and signed on the board's behalf by:

Chris Andrews

Mr C M Andrews - Trustee

Report of the Independent Auditors to the Members of
The Oxfordshire Animal Sanctuary

Opinion
We have audited the financial statements of The Oxfordshire Animal Sanctuary (the 'charitable company') for the year ended 30 September 2024 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, 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).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve 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 trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the independent auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We did not identify any key audit matters relating to irregularities, including fraud.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Smith FCCA, CMgr, FCMI (Senior Statutory Auditor)
for and on behalf of Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP
30/06/2025
Date: .....

The Oxfordshire Animal Sanctuary

Statement of Financial Activities
for the Year Ended 30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,153,100	-	1,153,100	811,972
Charitable activities	5				
Animal welfare income		107,862	-	107,862	67,599
Other trading activities	3	392,349	-	392,349	365,148
Investment income	4	43,254	-	43,254	33,069
Total		1,696,565	-	1,696,565	1,277,788
EXPENDITURE ON					
Raising funds	6	285,926	-	285,926	274,037
Charitable activities	7				
Animal welfare costs		224,395	-	224,395	167,808
Sanctuary establishment costs		656,169	967	657,136	568,379
Other		137,528	-	137,528	155,328
Total		1,304,018	967	1,304,985	1,165,552
Net gains on investments		335	-	335	-
NET INCOME/(EXPENDITURE)		392,882	(967)	391,915	112,236
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		80,258	-	80,258	4,105
Net movement in funds		473,140	(967)	472,173	116,341
RECONCILIATION OF FUNDS					
Total funds brought forward		2,150,382	7,442	2,157,824	2,041,483
TOTAL FUNDS CARRIED FORWARD		2,623,522	6,475	2,629,997	2,157,824

The notes form part of these financial statements

Balance Sheet
30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	688,917	5,475	694,392	690,926
Investments	14	842,715	-	842,715	774,413
		1,531,632	5,475	1,537,107	1,465,339
CURRENT ASSETS					
Stocks	15	7,938	-	7,938	7,830
Debtors	16	642,842	-	642,842	185,685
Cash at bank and in hand		507,795	1,000	508,795	580,978
		1,158,575	1,000	1,159,575	774,493
CREDITORS					
Amounts falling due within one year	17	(66,685)	-	(66,685)	(82,008)
NET CURRENT ASSETS		1,091,890	1,000	1,092,890	692,485
TOTAL ASSETS LESS CURRENT LIABILITIES		2,623,522	6,475	2,629,997	2,157,824
NET ASSETS		2,623,522	6,475	2,629,997	2,157,824
FUNDS	19				
Unrestricted funds				2,623,522	2,150,382
Restricted funds				6,475	7,442
TOTAL FUNDS				2,629,997	2,157,824

30/06/2025

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

Chris Andrews

.....

Mr C M Andrews - Trustee

The notes form part of these financial statements

The Oxfordshire Animal Sanctuary

Cash Flow Statement
for the Year Ended 30 September 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(74,340)	153,393
Net cash (used in)/provided by operating activities		(74,340)	153,393
Cash flows from investing activities			
Purchase of tangible fixed assets		(53,388)	(55,854)
Purchase of fixed asset investments		(71,065)	(24,123)
Sale of fixed asset investments		83,356	-
Interest received		43,254	33,069
Net cash provided by/(used in) investing activities		2,157	(46,908)
Change in cash and cash equivalents in the reporting period		(72,183)	106,485
Cash and cash equivalents at the beginning of the reporting period		580,978	474,493
Cash and cash equivalents at the end of the reporting period		508,795	580,978

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 30 September 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of financial activities)	391,915	112,236
Adjustments for:		
Depreciation charges	49,922	51,852
Losses on investments	(335)	-
Interest received	(43,254)	(33,069)
Increase in stocks	(108)	(2,265)
(Increase)/decrease in debtors	(457,157)	3,787
(Decrease)/increase in creditors	(15,323)	20,852
Net cash (used in)/provided by operations	(74,340)	153,393

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23 £	Cash flow £	At 30.9.24 £
Net cash			
Cash at bank and in hand	580,978	(72,183)	508,795
	580,978	(72,183)	508,795
Total	580,978	(72,183)	508,795

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

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

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

Freehold property	-	4% on cost
Improvements to property	-	4% on cost
Equipment & kennels	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Value added tax
Value added tax is recoverable by the charity and as such is excluded from the relevant income and costs in the Statement of Financial Activities.

Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Legacies	660,373	353,934
Subscriptions & donations	492,727	458,038
	1,153,100	811,972

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	392,349	365,148

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	17,292	9,229
UK listed investments	25,962	23,840
	43,254	33,069

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Takings - Stadhampton	Animal welfare income	107,862	67,599

6. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Staff costs	181,554	167,347
Rent of shops & storage	68,502	68,332
Rates - shops	3,691	5,909
Light & heat - shops	5,842	5,256
Telephone - shops	400	-
Insurance - shops	2,417	1,870
Repair & maintenance - shops	2,298	3,925
Waste disposal - shops	12,334	10,856
General expenses - shops	8,888	10,542
	285,926	274,037

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Animal welfare costs	224,395	-	224,395
Sanctuary establishment costs	563,865	93,271	657,136
	788,260	93,271	881,531

8. SUPPORT COSTS

	Governance costs
	£
Other resources expended	137,528
Sanctuary establishment costs	93,271
	230,799

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	5,000	5,000
Depreciation - owned assets	49,922	51,852
Hire of plant and machinery	7,124	-
Legal & Professional fees	9,832	10,271
Accountancy & bookkeeping	48,863	42,265

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

Expenses were reimbursed to trustees amounting to £NIL.

In 2023 expenses were reimbursed to trustees amounting to £379.27.
A payment of £229.90 was made to Mr C M Andrews in relation to a subscription for Zoom, thank you flowers and a training course.
A payment of £65 was made to Ms K Simpson in relation to a training course.
A payment of £65 was made to Mrs J Parkin-Morse in relation to a training course.
A payment of £19.37 was made to Mr K E Cross in relation to travel.

continued...

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	627,793	579,662
Other pension costs	10,757	10,538
	638,550	590,200

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

	2024	2023
Sanctuary	19	19
Shop management	9	8
	28	27

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	810,972	1,000	811,972
Charitable activities			
Animal welfare income	67,599	-	67,599
Other trading activities	365,148	-	365,148
Investment income	33,069	-	33,069
Total	1,276,788	1,000	1,277,788
EXPENDITURE ON			
Raising funds	274,037	-	274,037
Charitable activities			
Animal welfare costs	167,808	-	167,808
Sanctuary establishment costs	567,242	1,137	568,379
Other	155,328	-	155,328
Total	1,164,415	1,137	1,165,552
NET INCOME/(EXPENDITURE)	112,373	(137)	112,236
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	4,105	-	4,105
Net movement in funds	116,478	(137)	116,341
RECONCILIATION OF FUNDS			
Total funds brought forward	2,033,904	7,579	2,041,483
TOTAL FUNDS CARRIED FORWARD	2,150,382	7,442	2,157,824

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment & kennels £	Motor vehicles £	Totals £
COST					
At 1 October 2023	702,153	85,805	504,654	17,465	1,310,077
Additions	-	50,000	3,388	-	53,388
At 30 September 2024	702,153	135,805	508,042	17,465	1,363,465
DEPRECIATION					
At 1 October 2023	247,340	5,229	354,762	11,820	619,151
Charge for year	20,086	5,432	22,993	1,411	49,922
At 30 September 2024	267,426	10,661	377,755	13,231	669,073
NET BOOK VALUE					
At 30 September 2024	434,727	125,144	130,287	4,234	694,392
At 30 September 2023	454,813	80,576	149,892	5,645	690,926

Included in cost of freehold property is freehold land of £200,000 (2023 £200,000) which is not depreciated.

The trustees are of the opinion that the current market value of the freehold land and buildings is greater than the carrying value in the accounts. However, as no imminent sale of these assets is anticipated, the trustees consider that obtaining a current market value would incur additional costs which would not benefit the operational capacity of the charity.

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2023	756,381
Additions	71,065
Disposals	(83,021)
At 30 September 2024	744,425
PROVISIONS	
At 1 October 2023	(18,032)
Provision for year	(80,258)
At 30 September 2024	(98,290)
NET BOOK VALUE	
At 30 September 2024	842,715
At 30 September 2023	774,413

There were no investment assets outside the UK.

continued...

15. STOCKS

	2024	2023
	£	£
Stocks	7,938	7,830

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	586,829	142,808
VAT	31,073	16,227
Prepayments and accrued income	15,565	17,275
Rent deposits	9,375	9,375
	642,842	185,685

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	47,374	63,035
Social security and other taxes	10,811	10,473
Accrued expenses	8,500	8,500
	66,685	82,008

18. LEASING AGREEMENTS

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

19. MOVEMENT IN FUNDS

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted funds			
General fund	2,150,382	473,140	2,623,522
Restricted funds			
Exercise area	1,379	(207)	1,172
Kennel heating	4,158	(624)	3,534
Kennels	490	(74)	416
Dog wash shed	415	(62)	353
Dog memorial garden	1,000	-	1,000
	7,442	(967)	6,475
TOTAL FUNDS	2,157,824	472,173	2,629,997

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,696,565	(1,304,018)	80,593	473,140
Restricted funds				
Exercise area	-	(207)	-	(207)
Kennel heating	-	(624)	-	(624)
Kennels	-	(74)	-	(74)
Dog wash shed	-	(62)	-	(62)
	-	(967)	-	(967)
TOTAL FUNDS	1,696,565	(1,304,985)	80,593	472,173

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	2,033,904	116,478	2,150,382
Restricted funds			
Exercise area	1,622	(243)	1,379
Kennel heating	4,892	(734)	4,158
Kennels	577	(87)	490
Dog wash shed	488	(73)	415
Dog memorial garden	-	1,000	1,000
	7,579	(137)	7,442
TOTAL FUNDS	2,041,483	116,341	2,157,824

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,276,788	(1,164,415)	4,105	116,478
Restricted funds				
Exercise area	-	(243)	-	(243)
Kennel heating	-	(734)	-	(734)
Kennels	-	(87)	-	(87)
Dog wash shed	-	(73)	-	(73)
Dog memorial garden	1,000	-	-	1,000
	1,000	(1,137)	-	(137)
TOTAL FUNDS	1,277,788	(1,165,552)	4,105	116,341

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	2,033,904	589,618	2,623,522
Restricted funds			
Exercise area	1,622	(450)	1,172
Kennel heating	4,892	(1,358)	3,534
Kennels	577	(161)	416
Dog wash shed	488	(135)	353
Dog memorial garden	-	1,000	1,000
	7,579	(1,104)	6,475
TOTAL FUNDS	2,041,483	588,514	2,629,997

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,973,353	(2,468,433)	84,698	589,618
Restricted funds				
Exercise area	-	(450)	-	(450)
Kennel heating	-	(1,358)	-	(1,358)
Kennels	-	(161)	-	(161)
Dog wash shed	-	(135)	-	(135)
Dog memorial garden	1,000	-	-	1,000
	1,000	(2,104)	-	(1,104)
TOTAL FUNDS	2,974,353	(2,470,537)	84,698	588,514

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Legacies	660,373	-	660,373	353,934
Subscriptions & donations	492,727	-	492,727	458,038
	1,153,100	-	1,153,100	811,972
Other trading activities				
Shop income	392,349	-	392,349	365,148
Investment income				
Deposit account interest	17,292	-	17,292	9,229
UK listed investments	25,962	-	25,962	23,840
	43,254	-	43,254	33,069
Charitable activities				
Takings - Stadhampton	107,862	-	107,862	67,599
Total incoming resources	1,696,565	-	1,696,565	1,277,788
EXPENDITURE				
Other trading activities				
Wages	178,752	-	178,752	164,666
Pensions	2,802	-	2,802	2,681
Rent of shops & storage	68,502	-	68,502	68,332
Rates - shops	3,691	-	3,691	5,909
Light & heat - shops	5,842	-	5,842	5,256
Telephone - shops	400	-	400	-
Insurance - shops	2,417	-	2,417	1,870
Repair & maintenance - shops	2,298	-	2,298	3,925
Waste disposal - shops	12,334	-	12,334	10,856
General expenses - shops	8,888	-	8,888	10,542
	285,926	-	285,926	274,037
Charitable activities				
Stadhampton wages	449,041	-	449,041	414,996
Pensions	7,955	-	7,955	7,857
Hire of plant and machinery	7,124	-	7,124	-
Rates - Stadhampton	9,259	-	9,259	10,402
Insurance - sanctuary	11,529	-	11,529	10,810
Light & heat - sanctuary	20,242	-	20,242	16,890
Telephone	7,033	-	7,033	6,878
Advertising - sanctuary	6,543	-	6,543	5,902
Staff training	1,109	-	1,109	2,494
Animal food & bedding	34,740	-	34,740	29,294
Veterinary fees & medicines	182,969	-	182,969	130,707
Repairs & maintenance - Stadha mpton	22,413	-	22,413	24,379
Waste disposal - sanctuary	9,239	-	9,239	10,968
Carried forward	769,196	-	769,196	671,577

The Oxfordshire Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Charitable activities				
Brought forward	769,196	-	769,196	671,577
Cleaning & laundry	11,998	-	11,998	11,278
Animal bedding	-	-	-	244
Animal behaviourist	2,206	-	2,206	3,062
Animal sundries	4,860	-	4,860	2,392
	788,260	-	788,260	688,553
Support costs				
Governance costs				
Auditors' remuneration	5,000	-	5,000	5,000
Investment management fees	6,900	-	6,900	6,836
Legal & professional fees	9,832	-	9,832	4,726
Accountancy & bookkeeping	48,863	-	48,863	42,265
Motor & travelling expenses	11,174	-	11,174	8,448
Postage and stationery	3,275	-	3,275	2,928
Sundries	15,698	-	15,698	8,350
Bank charges	6,715	-	6,715	6,534
Fundraising & PR	30,000	-	30,000	30,097
Website & marketing	43,420	-	43,420	35,926
Freehold property	20,086	-	20,086	20,086
Improvements to property	5,432	-	5,432	3,432
Plant and machinery	22,026	967	22,993	26,452
Motor vehicles	1,411	-	1,411	1,882
	229,832	967	230,799	202,962
Total resources expended	1,304,018	967	1,304,985	1,165,552
Net income before gains and losses	392,547	(967)	391,580	112,236
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	335	-	335	-
Net income	392,882	(967)	391,915	112,236

OXFORDSHIRE ANIMAL SANCTUARY SOCIETY

England & Wales - Charity number 254642

Accounts

REGISTERED COMPANY NUMBER: 04102882 (England and Wales)
REGISTERED CHARITY NUMBER: 254642-1

The Oxfordshire Animal Sanctuary

Report of the Trustees and

Financial Statements for the Year Ended 30 September 2023

Contents of the Financial Statements for the Year Ended 30 September 2023

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Report of the Trustees for the Year Ended 30 September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. 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 objectives of the charity are the establishment and maintenance of a Sanctuary where unwanted or stray animals of all kinds can be received at all times and to find good permanent homes for such animals or, if unsuccessful, to keep them in the sanctuary for the rest of their lives so long as it is practical to do so.

The policy of the charity continues to be to seek the necessary finance and support to continue to operate the Sanctuary so as to comply with the above objectives.

Public benefit

Our stated objectives and activities deliver public benefit by promoting human morality through the encouragement of kindness to animals and discouraging cruelty to animals. By rehoming animals, we seek to create happy homes for humans and animals alike.

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives in planning our future activities.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees consider that the overall performance of the charity during the year has been satisfactory. Over the period 112 dogs were admitted and 119 were adopted. 317 cats arrived and 287 were found new homes. New arrivals of rabbits totalled 119 and 108 were rehomed.

The staff at the Sanctuary should again be congratulated on their continuing level of hard work in their care of the animals.

The charity would not be able to provide the service of caring for animals without the valuable assistance of the numerous willing supporters and volunteers.

Financial review

Investment policy and objectives

The substantial legacy accounted for in 2015 which crystallised in 2016 in the form of a share portfolio is reflected in note 14.
The remainder of the charity's investment funds are held in the form of a bank base rate tracker deposit account. This provides for immediate access to these monies in the form of periodic transfers to the current bank account, at the same time ensuring a reasonable rate of interest on the deposit funds held.

Current year

Total incoming resources amounted to £1,277,789 (2022 £1,011,680), of which legacies accounted for £353,932 (2022 £172,465). The total realised gain on share investments amounted to £NIL (2022 £985). Total resources expended were £1,165,552 (2022 £1,030,113) and this has resulted in a surplus for the year of £112,236 (2022 deficit £17,448), before unrealised gains.

Unrealised gains represent the increase or (decrease) in market value of investments held that are not yet sold.

Net current assets have increased from £608,374 to £692,485

Reserves at the end of the financial period equal £2,157,824 (2022 £2,041,483)

Reserves policy

Given the unpredictable nature of incoming resources relating to legacies, it is now the policy of the charity to aim to maintain unrestricted funds at a level which equates to at least 36 months unrestricted expenditure. This should then provide sufficient funds to cover management and administrative support costs.

STRATEGIC REPORT

Future plans

Fund raising and publicity initiatives are planned in order to continue to spread the word regarding the valuable work of the charity in these difficult economic times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxfordshire Animal Sanctuary is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The company was incorporated on 6 November 2000 and registered as a charity on 14 April 2003.

Recruitment and appointment of new trustees

When a vacancy arises, new trustees are appointed by the existing trustees. The new trustee is generally only selected on the basis of his or her known support for the aims of the charity and typically this support will have existed for a number of years.

Organisational structure

The charity is managed by the trustees. The charity employs a manager who is responsible for the day to day running of the Sanctuary as well as other operational duties. A body of employees look after the animals. Managers are employed to run each of the shops, volunteers are also utilised to assist the Sanctuary manager and the shop managers.

Induction and training of new trustees

The induction and training of new trustees involves making them aware of their responsibilities, the governing document and the administrative procedures of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04102882 (England and Wales)

Registered Charity number

254642-1

Registered office

The Village Green
Watlington Road
Stadhampton
Oxfordshire
OX44 7UB

Trustees

Mr C M Andrews (Chairman)
Mrs S M Hodby (Secretary)
Mr K E Cross (Treasurer)
Ms M R Herring (Finance Officer)
Mr C Mccreedy
Ms C Markiw (resigned 26.9.23)
Ms K Simpson
Mrs J Parkin-Morse (appointed 9.6.23)
Mrs C Dawson (appointed 9.6.23)

Company Secretary

Linnells Secretarial Services Limited

Auditors

Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Barclays Bank Plc
211-213 Banbury Road
Oxford
OX2 7HH

Solicitors
Blake Lapthorn
Seacourt Tower
West Way
Botley
Oxford
OX2 0FB

Accountants
Rachel Rahman Limited
Chartered Certified Accountants
178 The Moors
Kidlington
Oxford
OX5 2AD

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Oxfordshire Animal Sanctuary for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Cunnington & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 28 June 2024 and signed on the board's behalf by:

Mr C M Andrews - Trustee

Report of the Independent Auditors to the Members of
The Oxfordshire Animal Sanctuary

Opinion
We have audited the financial statements of The Oxfordshire Animal Sanctuary (the 'charitable company') for the year ended 30 September 2023 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, 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).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve 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 trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
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 a Report of the independent auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We did not identify any key audit matters relating to irregularities, including fraud.

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

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Smith FCCA, CMgr, FCMI (Senior Statutory Auditor)
for and on behalf of Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

28 June 2024

The Oxfordshire Animal Sanctuary

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	810,972	1,000	811,972	568,174
Charitable activities	5				
Animal welfare income		67,599	-	67,599	86,446
Other trading activities	3	365,148	-	365,148	337,956
Investment income	4	33,069	-	33,069	19,104
Total		1,276,788	1,000	1,277,788	1,011,680
EXPENDITURE ON					
Raising funds	6	274,037	-	274,037	247,656
Charitable activities	7				
Animal welfare costs		167,808	-	167,808	126,613
Sanctuary establishment costs		567,242	1,137	568,379	520,033
Other		155,328	-	155,328	135,811
Total		1,164,415	1,137	1,165,552	1,030,113
Net gains on investments		-	-	-	985
NET INCOME/(EXPENDITURE)		112,373	(137)	112,236	(17,448)
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		4,105	-	4,105	(114,280)
Net movement in funds		116,478	(137)	116,341	(131,728)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,033,904	7,579	2,041,483	2,173,211
TOTAL FUNDS CARRIED FORWARD		2,150,382	7,442	2,157,824	2,041,483

The notes form part of these financial statements

Balance Sheet
30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	684,484	6,442	690,926	686,924
Investments	14	774,413	-	774,413	746,185
		1,458,897	6,442	1,465,339	1,433,109
CURRENT ASSETS					
Stocks	15	7,830	-	7,830	5,565
Debtors	16	185,685	-	185,685	189,472
Cash at bank and in hand		579,978	1,000	580,978	474,493
		773,493	1,000	774,493	669,530
CREDITORS					
Amounts falling due within one year	17	(82,008)	-	(82,008)	(61,156)
NET CURRENT ASSETS		691,485	1,000	692,485	608,374
TOTAL ASSETS LESS CURRENT LIABILITIES		2,150,382	7,442	2,157,824	2,041,483
NET ASSETS		2,150,382	7,442	2,157,824	2,041,483
FUNDS	19				
Unrestricted funds				2,150,382	2,033,904
Restricted funds				7,442	7,579
TOTAL FUNDS				2,157,824	2,041,483

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2024 and were signed on its behalf by:

Mr C M Andrews - Trustee

The notes form part of these financial statements

The Oxfordshire Animal Sanctuary

Cash Flow Statement
for the Year Ended 30 September 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	153,393	184,265
Net cash provided by operating activities		153,393	184,265
Cash flows from investing activities			
Purchase of tangible fixed assets		(55,854)	(28,818)
Purchase of fixed asset investments		(24,123)	(351,104)
Sale of fixed asset investments		-	20,961
Interest received		33,069	19,104
Net cash used in investing activities		(46,908)	(339,857)
Change in cash and cash equivalents in the reporting period		106,485	(155,592)
Cash and cash equivalents at the beginning of the reporting period		474,493	630,085
Cash and cash equivalents at the end of the reporting period		580,978	474,493

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 September 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of financial activities)	112,236	(17,448)
Adjustments for:		
Depreciation charges	51,852	54,654
Losses on investments	-	(985)
Interest received	(33,069)	(19,104)
Increase in stocks	(2,265)	(1,370)
Decrease in debtors	3,787	150,780
Increase in creditors	20,852	17,738
Net cash provided by operations	153,393	184,265

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22	Cash flow	At 30.9.23
	£	£	£
Net cash			
Cash at bank and in hand	474,493	106,485	580,978
	474,493	106,485	580,978
Total	474,493	106,485	580,978

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

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

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

Freehold property	-	4% on cost
Improvements to property	-	4% on cost
Equipment & kennels	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Value added tax
Value added tax is recoverable by the charity and as such is excluded from the relevant income and costs in the Statement of Financial Activities.

Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Legacies	353,932	172,465
Subscriptions & donations	458,040	395,709
	811,972	568,174

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	365,148	334,517
Coronavirus retail grants	-	3,439
	365,148	337,956

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	9,229	1,678
UK listed investments	23,840	17,426
	33,069	19,104

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Takings - Stadhampton	Animal welfare income	67,599	86,446

6. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Staff costs	167,347	129,506
Rent of shops & storage	68,332	84,450
Rates - shops	5,909	4,385
Light & heat - shops	5,256	2,258
Insurance - shops	1,870	1,892
Repair & maintenance - shops	3,925	5,867
Waste disposal - shops	10,856	9,966
General expenses - shops	10,542	9,332
	274,037	247,656

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Animal welfare costs	167,808	-	167,808
Sanctuary establishment costs	520,745	47,634	568,379
	688,553	47,634	736,187

8. SUPPORT COSTS

	Governance costs
	£
Other resources expended	155,328
Sanctuary establishment costs	47,634
	202,962

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	5,000	5,000
Depreciation - owned assets	51,852	54,654
Legal & Professional fees	10,271	2,598
Accountancy & bookkeeping	42,265	42,585

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

Expenses were reimbursed to trustees amounting to £379.27.
A payment of £229.90 was made to Mr C M Andrews in relation to a subscription for Zoom, thank you flowers and a training course.
A payment of £65 was made to Ms K Simpson in relation to a training course.
A payment of £65 was made to Mrs J Parkin-Morse in relation to a training course.
A payment of £19.37 was made to Mr K E Cross in relation to travel.

In 2022 expenses were reimbursed to trustee Mr C M Andrews amounting to £119.90 in relation to a subscription for Zoom.

continued...

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	579,662	501,400
Other pension costs	10,538	8,309
	590,200	509,709

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

	2023	2022
Sanctuary	19	18
Shop management	8	8
	27	26

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	568,174	-	568,174
Charitable activities			
Animal welfare income	86,446	-	86,446
Other trading activities	337,956	-	337,956
Investment income	19,104	-	19,104
Total	1,011,680	-	1,011,680
EXPENDITURE ON			
Raising funds	247,656	-	247,656
Charitable activities			
Animal welfare costs	126,613	-	126,613
Sanctuary establishment costs	518,696	1,337	520,033
Other	135,811	-	135,811
Total	1,028,776	1,337	1,030,113
Net gains on investments	985	-	985
NET INCOME/(EXPENDITURE)	(16,111)	(1,337)	(17,448)
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets	(114,280)	-	(114,280)
Net movement in funds	(130,391)	(1,337)	(131,728)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,164,295	8,916	2,173,211
TOTAL FUNDS CARRIED FORWARD	2,033,904	7,579	2,041,483

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment & kennels £	Motor vehicles £	Totals £
COST					
At 1 October 2022	702,153	31,837	502,768	17,465	1,254,223
Additions	-	53,968	1,886	-	55,854
At 30 September 2023	702,153	85,805	504,654	17,465	1,310,077
DEPRECIATION					
At 1 October 2022	227,254	1,797	328,310	9,938	567,299
Charge for year	20,086	3,432	26,452	1,882	51,852
At 30 September 2023	247,340	5,229	354,762	11,820	619,151
NET BOOK VALUE					
At 30 September 2023	454,813	80,576	149,892	5,645	690,926
At 30 September 2022	474,899	30,040	174,458	7,527	686,924

Included in cost of freehold property is freehold land of £200,000 (2022 £200,000) which is not depreciated.

The trustees are of the opinion that the current market value of the freehold land and buildings is greater than the carrying value in the accounts. However, as no imminent sale of these assets is anticipated, the trustees consider that obtaining a current market value would incur additional costs which would not benefit the operational capacity of the charity.

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2022	732,258
Additions	24,123
At 30 September 2023	756,381
PROVISIONS	
At 1 October 2022	(13,927)
Provision for year	(4,105)
At 30 September 2023	(18,032)
NET BOOK VALUE	
At 30 September 2023	774,413
At 30 September 2022	746,185

There were no investment assets outside the UK.

continued...

15. STOCKS

	2023	2022
	£	£
Stocks	7,830	5,565

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	142,808	147,429
VAT	16,227	13,608
Prepayments and accrued income	17,275	19,060
Rent deposits	9,375	9,375
	185,685	189,472

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	63,035	38,937
Social security and other taxes	10,473	8,719
Accrued expenses	8,500	13,500
	82,008	61,156

18. LEASING AGREEMENTS

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

19. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted funds			
General fund	2,033,904	116,478	2,150,382
Restricted funds			
Exercise area	1,622	(243)	1,379
Kennel heating	4,892	(734)	4,158
Kennels	577	(87)	490
Dog wash shed	488	(73)	415
Dog memorial garden	-	1,000	1,000
	7,579	(137)	7,442
TOTAL FUNDS	2,041,483	116,341	2,157,824

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,276,788	(1,164,415)	4,105	116,478
Restricted funds				
Exercise area	-	(243)	-	(243)
Kennel heating	-	(734)	-	(734)
Kennels	-	(87)	-	(87)
Dog wash shed	-	(73)	-	(73)
Dog memorial garden	1,000	-	-	1,000
	1,000	(1,137)	-	(137)
TOTAL FUNDS	1,277,788	(1,165,552)	4,105	116,341

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	2,164,295	(130,391)	2,033,904
Restricted funds			
Exercise area	1,908	(286)	1,622
Kennel heating	5,755	(863)	4,892
Kennels	679	(102)	577
Dog wash shed	574	(86)	488
	8,916	(1,337)	7,579
TOTAL FUNDS	2,173,211	(131,728)	2,041,483

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,011,680	(1,028,776)	(113,295)	(130,391)
Restricted funds				
Exercise area	-	(286)	-	(286)
Kennel heating	-	(863)	-	(863)
Kennels	-	(102)	-	(102)
Dog wash shed	-	(86)	-	(86)
	-	(1,337)	-	(1,337)
TOTAL FUNDS	1,011,680	(1,030,113)	(113,295)	(131,728)

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	2,164,295	(13,913)	2,150,382
Restricted funds			
Exercise area	1,908	(529)	1,379
Kennel heating	5,755	(1,597)	4,158
Kennels	679	(189)	490
Dog wash shed	574	(159)	415
Dog memorial garden	-	1,000	1,000
	8,916	(1,474)	7,442
TOTAL FUNDS	2,173,211	(15,387)	2,157,824

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,288,468	(2,193,191)	(109,190)	(13,913)
Restricted funds				
Exercise area	-	(529)	-	(529)
Kennel heating	-	(1,597)	-	(1,597)
Kennels	-	(189)	-	(189)
Dog wash shed	-	(159)	-	(159)
Dog memorial garden	1,000	-	-	1,000
	1,000	(2,474)	-	(1,474)
TOTAL FUNDS	2,289,468	(2,195,665)	(109,190)	(15,387)

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

The Oxfordshire Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Legacies	353,932	-	353,932	172,465
Subscriptions & donations	457,040	1,000	458,040	395,709
	810,972	1,000	811,972	568,174
Other trading activities				
Shop income	365,148	-	365,148	334,517
Coronavirus retail grants	-	-	-	3,439
	365,148	-	365,148	337,956
Investment income				
Deposit account interest	9,229	-	9,229	1,678
UK listed investments	23,840	-	23,840	17,426
	33,069	-	33,069	19,104
Charitable activities				
Takings - Stadhampton	67,599	-	67,599	86,446
Total incoming resources	1,276,788	1,000	1,277,788	1,011,680
EXPENDITURE				
Other trading activities				
Wages	164,666	-	164,666	127,722
Pensions	2,681	-	2,681	1,784
Rent of shops & storage	68,332	-	68,332	84,450
Rates - shops	5,909	-	5,909	4,385
Light & heat - shops	5,256	-	5,256	2,258
Insurance - shops	1,870	-	1,870	1,892
Repair & maintenance - shops	3,925	-	3,925	5,867
Waste disposal - shops	10,856	-	10,856	9,966
General expenses - shops	10,542	-	10,542	9,332
	274,037	-	274,037	247,656
Charitable activities				
Stadhampton wages	414,996	-	414,996	373,678
Pensions	7,857	-	7,857	6,525
Rates - Stadhampton	10,402	-	10,402	13,567
Insurance - sanctuary	10,810	-	10,810	8,916
Light & heat - sanctuary	16,890	-	16,890	15,129
Telephone	6,878	-	6,878	4,626
Advertising - sanctuary	5,902	-	5,902	4,657
Staff training	2,494	-	2,494	875
Animal food & bedding	29,294	-	29,294	25,595
Veterinary fees & medicines	130,707	-	130,707	92,945
Repairs & maintenance - Stadha mpton	24,379	-	24,379	16,086
Carried forward	660,609	-	660,609	562,599

The Oxfordshire Animal Sanctuary

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Charitable activities				
Brought forward	660,609	-	660,609	562,599
Waste disposal - sanctuary	10,968	-	10,968	13,391
Cleaning & laundry	11,278	-	11,278	8,153
Animal bedding	244	-	244	1,104
Animal behaviourist	3,062	-	3,062	900
Animal sundries	2,392	-	2,392	5,399
	688,553	-	688,553	591,546
Support costs				
Governance costs				
Auditors' remuneration	5,000	-	5,000	5,000
Investment management fees	6,836	-	6,836	6,195
Legal & professional fees	4,726	-	4,726	2,598
Accountancy & bookkeeping	42,265	-	42,265	42,585
Motor & travelling expenses	8,448	-	8,448	4,801
Postage and stationery	2,928	-	2,928	2,498
Sundries	8,350	-	8,350	4,389
Bank charges	6,534	-	6,534	6,884
Fundraising & PR	30,097	-	30,097	30,000
Website & marketing	35,926	-	35,926	31,307
Freehold property	20,086	-	20,086	20,086
Improvements to property	3,432	-	3,432	1,273
Plant and machinery	25,315	1,137	26,452	30,786
Motor vehicles	1,882	-	1,882	2,509
	201,825	1,137	202,962	190,911
Total resources expended	1,164,415	1,137	1,165,552	1,030,113
Net (expenditure)/income before gains and losses	112,373	(137)	112,236	(18,433)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	-	-	-	985
Net (expenditure)/income	112,373	(137)	112,236	(17,448)

OXFORDSHIRE ANIMAL SANCTUARY SOCIETY

England & Wales - Charity number 254642

Accounts

REGISTERED COMPANY NUMBER: 04102882 (England and Wales)
REGISTERED CHARITY NUMBER: 254642-1

The Oxfordshire Animal Sanctuary

Report of the Trustees and

Financial Statements for the Year Ended 30 September 2022

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The Oxfordshire Animal Sanctuary

Report of the Trustees
for the Year Ended 30 September 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. 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 objectives of the charity are the establishment and maintenance of a Sanctuary where unwanted or stray animals of all kinds can be received at all times and to find good permanent homes for such animals or, if unsuccessful, to keep them in the sanctuary for the rest of their lives so long as it is practical to do so.

The policy of the charity continues to be to seek the necessary finance and support to continue to operate the Sanctuary so as to comply with the above objectives.

Public benefit

Our stated objectives and activities deliver public benefit by promoting human morality through the encouragement of kindness to animals and discouraging cruelty to animals. By rehoming animals, we seek to create happy homes for humans and animals alike.

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives in planning our future activities.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees consider that the overall performance of the charity during the year has been satisfactory. Over the period 61 dogs were admitted and 76 were adopted. 177 cats arrived and 196 were found new homes. New arrivals of rabbits totalled 102 and 103 were rehomed.

The staff at the Sanctuary should again be congratulated on their continuing level of hard work in their care of the animals.

The charity would not be able to provide the service of caring for animals without the valuable assistance of the numerous willing supporters and volunteers.

Financial review

Investment policy and objectives

The substantial legacy accounted for in 2015 which crystallised in 2016 in the form of a share portfolio is reflected in note 14. During the year, the charity made a gain of £985 as a result of sale of investments within the portfolio.

The remainder of the charity's investment funds are held in the form of a bank base rate tracker deposit account. This provides for immediate access to these monies in the form of periodic transfers to the current bank account, at the same time ensuring a reasonable rate of interest on the deposit funds held.

Current year

Total incoming resources amounted to £1,011,680 (2021 £849,479), of which legacies accounted for £172,465 (2021 £59,367). The total realised gain on share investments amounted to £985 (2021 £7,465). Total resources expended were £1,030,113 (2021 £949,307) and this has resulted in a deficit for the year of £17,448 (2021 £92,363), before unrealised gains.

Unrealised gains represent the increase or (decrease) in market value of investments held that are not yet sold.

Net current assets have decreased from £931,114 to £608,374

Reserves at the end of the financial period equal £2,041,483 (2021 £2,173,211)

Coronavirus pandemic

The national lockdowns have necessitated the periodic closure of our shops. To mitigate the impact on income we have taken advantage of the Coronavirus Job Retention Scheme (CJRS) and the Coronavirus Retail Grant Scheme. The total amount received to 30 September 2022 under both schemes amounted to £3,439 (2021 £98,500) and this is shown under, other trading activities note 3 on page 12. Government support is also being claimed, as appropriate, for those members of staff who have been shielding or required to self-isolate throughout the crisis.

STRATEGIC REPORT

Financial review

Reserves policy

Given the unpredictable nature of incoming resources relating to legacies, it is now the policy of the charity to aim to maintain unrestricted funds at a level which equates to at least 36 months unrestricted expenditure. This should then provide sufficient funds to cover management and administrative support costs.

Future plans

Fund raising and publicity initiatives are planned in order to continue to spread the word regarding the valuable work of the charity in these difficult economic times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxfordshire Animal Sanctuary is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The company was incorporated on 6 November 2000 and registered as a charity on 14 April 2003.

Recruitment and appointment of new trustees

When a vacancy arises, new trustees are appointed by the existing trustees. The new trustee is generally only selected on the basis of his or her known support for the aims of the charity and typically this support will have existed for a number of years.

Organisational structure

The charity is managed by the trustees. The charity employs a manager who is responsible for the day to day running of the Sanctuary as well as other operational duties. A body of employees look after the animals. Managers are employed to run each of the shops, volunteers are also utilised to assist the Sanctuary manager and the shop managers.

Induction and training of new trustees

The induction and training of new trustees involves making them aware of their responsibilities, the governing document and the administrative procedures of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04102882 (England and Wales)

Registered Charity number

254642-1

Registered office

The Village Green
Watlington Road
Stadhampton
Oxfordshire
OX44 7UB

Trustees

Mr C M Andrews (Chairman)
Mrs S M Hodby (Secretary)
Mr K E Cross (Treasurer)
Ms M R Herring (Finance Officer)
Mr C Mccreedy
Ms C Markiw
Ms K Simpson

Company Secretary

Linnells Secretarial Services Limited

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

Bankers
Barclays Bank Plc
211-213 Banbury Road
Oxford
OX2 7HH

Solicitors
Blake Lapthorn
Seacourt Tower
West Way
Botley
Oxford
OX2 0FB

Accountants
Rachel Rahman Limited
Chartered Certified Accountants
178 The Moors
Kidlington
Oxford
OX5 2AD

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Oxfordshire Animal Sanctuary for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

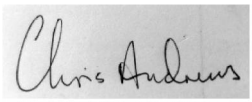
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Cunnington & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the Trustees
for the Year Ended 30 September 2022

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on ..... 11/06/2023 ..... and signed on the board's behalf by:



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Mr C M Andrews - Trustee

Report of the Independent Auditors to the Members of The Oxfordshire Animal Sanctuary

Opinion

We have audited the financial statements of The Oxfordshire Animal Sanctuary (the 'charitable company') for the year ended 30 September 2022 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve 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 trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the independent auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We did not identify any key audit matters relating to irregularities, including fraud.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Smith FCCA, CMgr, FCMI (Senior Statutory Auditor)
for and on behalf of Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

Date: 08/06/2023

The Oxfordshire Animal Sanctuary

Statement of Financial Activities
for the Year Ended 30 September 2022

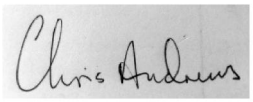
	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	568,174	-	568,174	477,238
Charitable activities	5				
Animal welfare income		86,446	-	86,446	58,300
Other trading activities	3	337,956	-	337,956	302,775
Investment income	4	19,104	-	19,104	11,166
Total		1,011,680	-	1,011,680	849,479
EXPENDITURE ON					
Raising funds	6	247,656	-	247,656	188,944
Charitable activities	7				
Animal welfare costs		126,613	-	126,613	131,475
Sanctuary establishment costs		518,696	1,337	520,033	501,003
Other		135,811	-	135,811	127,885
Total		1,028,776	1,337	1,030,113	949,307
Net gains on investments		985	-	985	7,465
NET INCOME/(EXPENDITURE)		(16,111)	(1,337)	(17,448)	(92,363)
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(114,280)	-	(114,280)	71,696
Net movement in funds		(130,391)	(1,337)	(131,728)	(20,667)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,164,295	8,916	2,173,211	2,193,878
TOTAL FUNDS CARRIED FORWARD		2,033,904	7,579	2,041,483	2,173,211

The notes form part of these financial statements

Balance Sheet
30 September 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	679,345	7,579	686,924	712,760
Investments	14	746,185	-	746,185	529,337
		1,425,530	7,579	1,433,109	1,242,097
CURRENT ASSETS					
Stocks	15	5,565	-	5,565	4,195
Debtors	16	189,472	-	189,472	340,252
Cash at bank and in hand		474,493	-	474,493	630,085
		669,530	-	669,530	974,532
CREDITORS					
Amounts falling due within one year	17	(61,156)	-	(61,156)	(43,418)
NET CURRENT ASSETS		608,374	-	608,374	931,114
TOTAL ASSETS LESS CURRENT LIABILITIES		2,033,904	7,579	2,041,483	2,173,211
NET ASSETS		2,033,904	7,579	2,041,483	2,173,211
FUNDS	19				
Unrestricted funds				2,033,904	2,164,295
Restricted funds				7,579	8,916
TOTAL FUNDS				2,041,483	2,173,211

The financial statements were approved by the Board of Trustees and authorised for issue on 11/06/2023 and were signed on its behalf by:



.....
Mr C M Andrews - Trustee

The notes form part of these financial statements

The Oxfordshire Animal Sanctuary

Cash Flow Statement
for the Year Ended 30 September 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	184,265	209,044
Net cash provided by operating activities		184,265	209,044
Cash flows from investing activities			
Purchase of tangible fixed assets		(28,818)	(16,719)
Purchase of fixed asset investments		(351,104)	-
Sale of tangible fixed assets		-	160
Sale of fixed asset investments		20,961	11,571
Interest received		19,104	11,166
Net cash (used in)/provided by investing activities		(339,857)	6,178
Change in cash and cash equivalents in the reporting period		(155,592)	215,222
Cash and cash equivalents at the beginning of the reporting period		630,085	414,863
Cash and cash equivalents at the end of the reporting period		474,493	630,085

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 30 September 2022

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net expenditure for the reporting period (as per the Statement of financial activities)	(17,448)	(92,363)
Adjustments for:		
Depreciation charges	54,654	59,292
Gain on investments	(985)	(7,465)
Loss on disposal of fixed assets	-	414
Interest received	(19,104)	(11,166)
Increase in stocks	(1,370)	(4,195)
Decrease in debtors	150,780	289,353
Increase/(decrease) in creditors	17,738	(24,826)
Net cash provided by operations	184,265	209,044

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank and in hand	630,085	(155,592)	474,493
	630,085	(155,592)	474,493
Total	630,085	(155,592)	474,493

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

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

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

Freehold property	-	4% on cost
Improvements to property	-	4% on cost
Equipment & kennels	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Value added tax
Value added tax is recoverable by the charity and as such is excluded from the relevant income and costs in the Statement of Financial Activities.

Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Legacies	172,465	59,367
Subscriptions & donations	395,709	417,871
	568,174	477,238

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	334,517	204,275
Furlough grants	-	28,151
Coronavirus retail grants	3,439	70,349
	337,956	302,775

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	1,678	729
UK listed investments	17,426	10,437
	19,104	11,166

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Takings - Stadhampton	Animal welfare income	86,446	58,300

6. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Staff costs	129,506	114,783
Rent of shops & storage	84,450	52,203
Rates - shops	4,385	687
Light & heat - shops	2,258	5,048
Telephone - shops	-	361
Insurance - shops	1,892	470
Repair & maintenance - shops	5,867	1,402
Waste disposal - shops	9,966	6,845
General expenses - shops	9,332	7,145
	247,656	188,944

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Animal welfare costs	126,613	-	126,613
Sanctuary establishment costs	464,933	55,100	520,033
	591,546	55,100	646,646

8. SUPPORT COSTS

	Governance costs
	£
Other resources expended	135,811
Sanctuary establishment costs	55,100
	190,911

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	5,000	5,000
Depreciation - owned assets	54,654	59,292
Deficit on disposal of fixed assets	-	414
Legal & Professional fees	2,598	1,703
Accountancy & bookkeeping	42,585	37,150

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

Expenses were reimbursed to trustees amounting to £119.90. A payment of this amount was made to Mr C M Andrews in relation to a subscription for Zoom.

In 2021 expenses were reimbursed to trustee Mr C M Andrews amounting to £119.90 in relation to a subscription for Zoom.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	501,400	452,205
Other pension costs	8,309	7,633
	509,709	459,838

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

	2022	2021
Sanctuary	18	18
Shop management	8	8
	26	26

continued...

11. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	477,238	-	477,238
Charitable activities			
Animal welfare income	58,300	-	58,300
Other trading activities	302,775	-	302,775
Investment income	11,166	-	11,166
Total	849,479	-	849,479
EXPENDITURE ON			
Raising funds	188,944	-	188,944
Charitable activities			
Animal welfare costs	131,475	-	131,475
Sanctuary establishment costs	499,430	1,573	501,003
Other	127,885	-	127,885
Total	947,734	1,573	949,307
Net gains on investments	7,465	-	7,465
NET INCOME/(EXPENDITURE)	(90,790)	(1,573)	(92,363)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	71,696	-	71,696
Net movement in funds	(19,094)	(1,573)	(20,667)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,183,388	10,490	2,193,878
TOTAL FUNDS CARRIED FORWARD	2,164,294	8,917	2,173,211

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment & kennels £	Motor vehicles £	Totals £
COST					
At 1 October 2021	702,153	6,542	499,245	17,465	1,225,405
Additions	-	25,295	3,523	-	28,818
At 30 September 2022	702,153	31,837	502,768	17,465	1,254,223
DEPRECIATION					
At 1 October 2021	207,168	523	297,524	7,430	512,645
Charge for year	20,086	1,274	30,786	2,508	54,654
At 30 September 2022	227,254	1,797	328,310	9,938	567,299
NET BOOK VALUE					
At 30 September 2022	474,899	30,040	174,458	7,527	686,924
At 30 September 2021	494,985	6,019	201,721	10,035	712,760

Included in cost of freehold property is freehold land of £200,000 (2021 £200,000) which is not depreciated.

The trustees are of the opinion that the current market value of the freehold land and buildings is greater than the carrying value in the accounts. However, as no imminent sale of these assets is anticipated, the trustees consider that obtaining a current market value would incur additional costs which would not benefit the operational capacity of the charity.

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2021	401,130
Additions	351,104
Disposals	(19,976)
At 30 September 2022	732,258
PROVISIONS	
At 1 October 2021	(128,207)
Provision for year	114,280
At 30 September 2022	(13,927)
NET BOOK VALUE	
At 30 September 2022	746,185
At 30 September 2021	529,337

There were no investment assets outside the UK.

continued...

15. STOCKS

	2022	2021
	£	£
Stocks	5,565	4,195

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	147,429	307,721
VAT	13,608	7,874
Prepayments and accrued income	19,060	15,282
Rent deposits	9,375	9,375
	189,472	340,252

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	38,937	23,363
Social security and other taxes	8,719	6,555
Accrued expenses	13,500	13,500
	61,156	43,418

18. LEASING AGREEMENTS

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

19. MOVEMENT IN FUNDS

	At 1.10.21	Net movement in funds	At 30.9.22
	£	£	£
Unrestricted funds			
General fund	2,164,295	(130,391)	2,033,904
Restricted funds			
Exercise Area	1,908	(286)	1,622
Kennel heating	5,755	(863)	4,892
Kennels	679	(102)	577
Dog wash shed	574	(86)	488
	8,916	(1,337)	7,579
TOTAL FUNDS	2,173,211	(131,728)	2,041,483

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,011,680	(1,028,776)	(113,295)	(130,391)
Restricted funds				
Exercise Area	-	(286)	-	(286)
Kennel heating	-	(863)	-	(863)
Kennels	-	(102)	-	(102)
Dog wash shed	-	(86)	-	(86)
	-	(1,337)	-	(1,337)
TOTAL FUNDS	1,011,680	(1,030,113)	(113,295)	(131,728)

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	2,183,388	(19,093)	2,164,295
Restricted funds			
Exercise Area	2,245	(337)	1,908
Kennel heating	6,771	(1,016)	5,755
Kennels	798	(119)	679
Dog wash shed	676	(102)	574
	10,490	(1,574)	8,916
TOTAL FUNDS	2,193,878	(20,667)	2,173,211

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	849,479	(947,733)	79,161	(19,093)
Restricted funds				
Exercise Area	-	(337)	-	(337)
Kennel heating	-	(1,016)	-	(1,016)
Kennels	1	(120)	-	(119)
Dog wash shed	(1)	(101)	-	(102)
	-	(1,574)	-	(1,574)
TOTAL FUNDS	849,479	(949,307)	79,161	(20,667)

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	2,183,388	(149,484)	2,033,904
Restricted funds			
Exercise Area	2,245	(623)	1,622
Kennel heating	6,771	(1,879)	4,892
Kennels	798	(221)	577
Dog wash shed	676	(188)	488
	10,490	(2,911)	7,579
TOTAL FUNDS	2,193,878	(152,395)	2,041,483

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,861,159	(1,976,509)	(34,134)	(149,484)
Restricted funds				
Exercise Area	-	(623)	-	(623)
Kennel heating	-	(1,879)	-	(1,879)
Kennels	1	(222)	-	(221)
Dog wash shed	(1)	(187)	-	(188)
	-	(2,911)	-	(2,911)
TOTAL FUNDS	1,861,159	(1,979,420)	(34,134)	(152,395)

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

The Oxfordshire Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Legacies	172,465	-	172,465	59,367
Subscriptions & donations	395,709	-	395,709	417,871
	568,174	-	568,174	477,238
Other trading activities				
Shop income	334,517	-	334,517	204,275
Furlough grants	-	-	-	28,151
Coronavirus retail grants	3,439	-	3,439	70,349
	337,956	-	337,956	302,775
Investment income				
Deposit account interest	1,678	-	1,678	729
UK listed investments	17,426	-	17,426	10,437
	19,104	-	19,104	11,166
Charitable activities				
Takings - Stadhampton	86,446	-	86,446	58,300
Total incoming resources	1,011,680	-	1,011,680	849,479
EXPENDITURE				
Other trading activities				
Wages	127,722	-	127,722	113,199
Pensions	1,784	-	1,784	1,584
Rent of shops & storage	84,450	-	84,450	52,203
Rates - shops	4,385	-	4,385	687
Light & heat - shops	2,258	-	2,258	5,048
Telephone - shops	-	-	-	361
Insurance - shops	1,892	-	1,892	470
Repair & maintenance - shops	5,867	-	5,867	1,402
Waste disposal - shops	9,966	-	9,966	6,845
General expenses - shops	9,332	-	9,332	7,145
	247,656	-	247,656	188,944
Charitable activities				
Stadhampton wages	373,678	-	373,678	339,006
Pensions	6,525	-	6,525	6,049
Rates - Stadhampton	13,567	-	13,567	4,167
Insurance - sanctuary	8,916	-	8,916	11,145
Light & heat - sanctuary	15,129	-	15,129	20,535
Telephone	4,626	-	4,626	5,291
Advertising - sanctuary	4,657	-	4,657	4,707
Staff training	875	-	875	(405)
Animal food & bedding	25,595	-	25,595	24,531
Carried forward	453,568	-	453,568	415,026

The Oxfordshire Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Charitable activities				
Brought forward	453,568	-	453,568	415,026
Veterinary fees & medicines	92,945	-	92,945	97,232
Repairs & maintenance - Stadha mpton	16,086	-	16,086	28,132
Waste disposal - sanctuary	13,391	-	13,391	14,897
Cleaning & laundry	8,153	-	8,153	7,774
Animal bedding	1,104	-	1,104	1,820
Animal behaviourist	900	-	900	1,846
Animal sundries	5,399	-	5,399	6,046
	591,546	-	591,546	572,773
Support costs				
Governance costs				
Auditors' remuneration	5,000	-	5,000	5,000
Investment management fees	6,195	-	6,195	3,841
Legal & professional fees	2,598	-	2,598	1,703
Accountancy & bookkeeping	42,585	-	42,585	37,150
Motor & travelling expenses	4,801	-	4,801	5,291
Postage and stationery	2,498	-	2,498	1,968
Sundries	4,389	-	4,389	3,230
Bank charges	6,884	-	6,884	7,017
Fundraising & PR	30,000	-	30,000	30,000
Website & marketing	31,307	-	31,307	32,685
Freehold property	20,086	-	20,086	20,086
Improvements to property	1,273	-	1,273	262
Plant and machinery	29,449	1,337	30,786	35,598
Motor vehicles	2,509	-	2,509	3,345
Loss on sale of tangible fixed assets	-	-	-	414
	189,574	1,337	190,911	187,590
Total resources expended	1,028,776	1,337	1,030,113	949,307
Net (expenditure)/income before gains and losses	(17,096)	(1,337)	(18,433)	(99,828)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	985	-	985	7,465
Net (expenditure)/income	(16,111)	(1,337)	(17,448)	(92,363)

OXFORDSHIRE ANIMAL SANCTUARY SOCIETY

England & Wales - Charity number 254642

Accounts

REGISTERED COMPANY NUMBER: 04102882 (England and Wales)
REGISTERED CHARITY NUMBER: 254642-1

The Oxfordshire Animal Sanctuary

Report of the Trustees and

Financial Statements for the Year Ended 30 September 2021

Contents of the Financial Statements for the Year Ended 30 September 2021

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Notes to the financial statements	11 to 18
Detailed statement of financial activities	19 to 20

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the establishment and maintenance of a Sanctuary where unwanted or stray animals of all kinds can be received at all times and to find good permanent homes for such animals or, if unsuccessful, to keep them in the sanctuary for the rest of their lives so long as it is practical to do so.

The policy of the charity continues to be to seek the necessary finance and support to continue to operate the Sanctuary so as to comply with the above objectives.

Public benefit

Our stated objectives and activities deliver public benefit by promoting human morality through the encouragement of kindness to animals and discouraging cruelty to animals. By rehoming animals, we seek to create happy homes for humans and animals alike.

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives in planning our future activities.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees consider that the overall performance of the charity during the year has been satisfactory. Over the period 78 dogs were admitted and 44 were adopted. 233 cats arrived and 234 were found new homes. New arrivals of rabbits totalled 122 and 108 were rehomed.

The staff at the Sanctuary should again be congratulated on their continuing level of hard work in their care of the animals.

The charity would not be able to provide the service of caring for animals without the valuable assistance of the numerous willing supporters and volunteers.

Financial review

Investment policy and objectives

The substantial legacy accounted for in 2015 which crystallised in 2016 in the form of a share portfolio is reflected in note 14. During the year, the charity made a gain of £7,465 as a result of sale of investments within the portfolio.

The remainder of the charity's investment funds are held in the form of a bank base rate tracker deposit account. This provides for immediate access to these monies in the form of periodic transfers to the current bank account, at the same time ensuring a reasonable rate of interest on the deposit funds held.

Current year

Total incoming resources amounted to £849,479 (2020 £1,549,823), of which legacies accounted for £59,367 (2020 £831,530). The total realised gain on share investments amounted to £7,465 (2020 £3,639). Total resources expended were £947,733 (2020 £946,527) and this has resulted in a deficit for the year of £90,789 (2020 £606,935 surplus), before unrealised gains.

Unrealised gains represent the increase or (decrease) in market value of investments held that are not yet sold.

Net current assets have decreased from £976,224 to £931,114

Reserves at the end of the financial period equal £2,173,211 (2020 £2,193,878)

Coronavirus pandemic

The national lockdowns have necessitated the periodic closure of our shops. To mitigate the impact on income we have taken advantage of the Coronavirus Job Retention Scheme (CJRS) and the Coronavirus Retail Grant Scheme. The total amount received to 30 September 2021 under both schemes amounted to £98,500 (2020 £112,046) and this is shown under, other trading activities note 3 on page 11. Government support is also being claimed, as appropriate, for those members of staff who have been shielding or required to self-isolate throughout the crisis.

STRATEGIC REPORT

Financial review

Reserves policy

Given the unpredictable nature of incoming resources relating to legacies, it is now the policy of the charity to aim to maintain unrestricted funds at a level which equates to at least 36 months unrestricted expenditure. This should then provide sufficient funds to cover management and administrative support costs.

Future plans

Fund raising and publicity initiatives are planned in order to continue to spread the word regarding the valuable work of the charity in these difficult economic times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxfordshire Animal Sanctuary is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The company was incorporated on 6 November 2000 and registered as a charity on 14 April 2003.

Recruitment and appointment of new trustees

When a vacancy arises, new trustees are appointed by the existing trustees. The new trustee is generally only selected on the basis of his or her known support for the aims of the charity any typically this support will have existed for a number of years.

Organisational structure

The charity is managed by the trustees. The charity employs a managed who is responsible for the day to day running of the Sanctuary as well as other operational duties. A body of employees look after the animals. Managers are employed to run each of the shops, volunteers are also utilised to assist the Sanctuary manager and the shop managers.

Induction and training of new trustees

The induction and training of new trustees involves making them aware of their responsibilities, the governing document and the administrative procedures of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04102882 (England and Wales)

Registered Charity number

254642-1

Registered office

Seacourt Tower
West Way
Oxford
Oxfordshire
OX2 0FB

Trustees

Mr C M Andrews (Chairman)
Mrs S M Hodby (Secretary)
Mr K E Cross (Treasurer)
Ms M R Herring (Finance Officer)
Mr C Mccreedy
Ms C Markiw
Ms K Simpson

Company Secretary

Linnells Secretarial Services Limited

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

Bankers
Barclays Bank Plc
211-213 Banbury Road
Oxford
OX2 7HH

Solicitors
Blake Lapthorn
Seacourt Tower
West Way
Botley
Oxford
OX2 0FB

Accountants
Rachel Rahman Limited
Chartered Certified Accountants
178 The Moors
Kidlington
Oxford
OX5 2AD

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Oxfordshire Animal Sanctuary for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

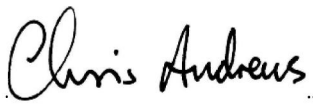
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Cunnington & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on .....28/06/2022..... and signed on the board's behalf by:



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Mr C M Andrews - Trustee

Report of the Independent Auditors to the Members of The Oxfordshire Animal Sanctuary

Opinion

We have audited the financial statements of The Oxfordshire Animal Sanctuary (the 'charitable company') for the year ended 30 September 2021 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve 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 trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the independent auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We did not identify any key audit matters relating to irregularities, including fraud.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Smith

Graham Smith FCCA, CMgr, FCMI (Senior Statutory Auditor)
for and on behalf of Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

Date: 28/06/2022

The Oxfordshire Animal Sanctuary

Statement of Financial Activities
for the Year Ended 30 September 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	477,238	-	477,238	1,191,173
Charitable activities	5				
Animal welfare income		58,300	-	58,300	56,512
Other trading activities	3	302,775	-	302,775	290,402
Investment income	4	11,166	-	11,166	11,736
Total		849,479	-	849,479	1,549,823
EXPENDITURE ON					
Raising funds	6	188,944	-	188,944	204,506
Charitable activities	7				
Animal welfare costs		131,475	-	131,475	129,025
Sanctuary establishment costs		499,430	1,573	501,003	500,349
Other		127,885	-	127,885	112,647
Total		947,734	1,573	949,307	946,527
Net gains on investments		7,465	-	7,465	3,639
NET INCOME/(EXPENDITURE)		(90,790)	(1,573)	(92,363)	606,935
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		71,696	-	71,696	(15,879)
Net movement in funds		(19,094)	(1,573)	(20,667)	591,056
RECONCILIATION OF FUNDS					
Total funds brought forward		2,183,388	10,490	2,193,878	1,602,822
TOTAL FUNDS CARRIED FORWARD		2,164,294	8,917	2,173,211	2,193,878

The notes form part of these financial statements

The Oxfordshire Animal Sanctuary

Balance Sheet
30 September 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	703,844	8,916	712,760	755,907
Investments	14	529,337	-	529,337	461,747
		1,233,181	8,916	1,242,097	1,217,654
CURRENT ASSETS					
Stocks	15	4,195	-	4,195	-
Debtors	16	340,252	-	340,252	629,605
Cash at bank and in hand		630,085	-	630,085	414,863
		974,532	-	974,532	1,044,468
CREDITORS					
Amounts falling due within one year	17	(43,418)	-	(43,418)	(68,244)
NET CURRENT ASSETS		931,114	-	931,114	976,224
TOTAL ASSETS LESS CURRENT LIABILITIES		2,164,295	8,916	2,173,211	2,193,878
NET ASSETS		2,164,295	8,916	2,173,211	2,193,878
FUNDS	19				
Unrestricted funds				2,164,295	2,183,388
Restricted funds				8,916	10,490
TOTAL FUNDS				2,173,211	2,193,878

The financial statements were approved by the Board of Trustees and authorised for issue on 28/06/2022 and were signed on its behalf by:

Chris Andrews

Mr C M Andrews - Trustee

The notes form part of these financial statements

The Oxfordshire Animal Sanctuary

Cash Flow Statement
for the Year Ended 30 September 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	209,044	269,641
Net cash provided by operating activities		209,044	269,641
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,719)	(9,654)
Sale of tangible fixed assets		160	-
Sale of fixed asset investments		11,571	42,435
Interest received		11,166	11,736
Net cash provided by investing activities		6,178	44,517
Change in cash and cash equivalents in the reporting period		215,222	314,158
Cash and cash equivalents at the beginning of the reporting period		414,863	100,705
Cash and cash equivalents at the end of the reporting period		630,085	414,863

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 30 September 2021

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of financial activities)	(92,363)	606,935
Adjustments for:		
Depreciation charges	59,292	62,926
Gain on investments	(7,465)	(3,639)
Loss on disposal of fixed assets	414	-
Interest received	(11,166)	(11,736)
Increase in stocks	(4,195)	-
Decrease/(increase) in debtors	289,353	(391,801)
(Decrease)/increase in creditors	(24,826)	6,956
Net cash provided by operations	209,044	269,641

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20	Cash flow	At 30.9.21
	£	£	£
Net cash			
Cash at bank and in hand	414,863	215,222	630,085
	414,863	215,222	630,085
Total	414,863	215,222	630,085

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

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

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

Freehold property	-	4% on cost
Improvements to property	-	4% on cost
Equipment & kennels	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Value added tax
Value added tax is recoverable by the charity and as such is excluded from the relevant income and costs in the Statement of Financial Activities.

Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation.

continued...

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Legacies	59,367	831,530
Subscriptions & donations	417,871	359,643
	477,238	1,191,173

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	204,275	178,356
Furlough grants	28,151	30,297
Coronavirus retail grants	70,349	81,749
	302,775	290,402

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	729	462
UK listed investments	10,437	11,274
	11,166	11,736

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Takings - Stadhampton	Animal welfare income	58,300	56,512

6. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Staff costs	114,783	115,365
Rent of shops & storage	52,203	53,272
Rates - shops	687	4,152
Light & heat - shops	5,048	6,027
Telephone - shops	361	1,674
Insurance - shops	470	979
Repair & maintenance - shops	1,402	5,943
Waste disposal - shops	6,845	8,335
General expenses - shops	7,145	8,759
	188,944	204,506

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Animal welfare costs	131,475	-	131,475
Sanctuary establishment costs	441,298	59,705	501,003
	572,773	59,705	632,478

8. SUPPORT COSTS

	Governance costs
	£
Other resources expended	127,885
Sanctuary establishment costs	59,705
	187,590

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	5,000	5,000
Depreciation - owned assets	59,292	62,926
Deficit on disposal of fixed assets	414	-
Legal & Professional fees	1,703	2,629
Accountancy & bookkeeping	37,150	31,755

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

Expenses were reimbursed to trustees amounting to £119.90. A payment of this amount was made to Mr C M Andrews in relation to a subscription for Zoom.

In 2020 expenses were reimbursed to trustee Mrs S M Hodby amounting to £99.98 in relation to three radiators.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	452,205	460,270
Other pension costs	7,633	7,291
	459,838	467,561

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

	2021	2020
Sanctuary	18	18
Shop management	8	9
	26	27

continued...

11. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,191,173	-	1,191,173
Charitable activities			
Animal welfare income	56,512	-	56,512
Other trading activities	290,402	-	290,402
Investment income	11,736	-	11,736
Total	1,549,823	-	1,549,823
EXPENDITURE ON			
Raising funds	204,506	-	204,506
Charitable activities			
Animal welfare costs	129,025	-	129,025
Sanctuary establishment costs	498,498	1,851	500,349
Other	112,647	-	112,647
Total	944,676	1,851	946,527
Net gains on investments	3,639	-	3,639
NET INCOME/(EXPENDITURE)	608,786	(1,851)	606,935
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets	(15,879)	-	(15,879)
Net movement in funds	592,907	(1,851)	591,056
RECONCILIATION OF FUNDS			
Total funds brought forward	1,590,481	12,341	1,602,822
TOTAL FUNDS CARRIED FORWARD	2,183,388	10,490	2,193,878

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment & kennels £	Motor vehicles £	Totals £
COST					
At 1 October 2020	702,153	6,542	494,016	14,870	1,217,581
Additions	-	-	5,229	11,490	16,719
Disposals	-	-	-	(8,895)	(8,895)
At 30 September 2021	702,153	6,542	499,245	17,465	1,225,405
DEPRECIATION					
At 1 October 2020	187,082	262	261,925	12,405	461,674
Charge for year	20,086	261	35,599	3,346	59,292
Eliminated on disposal	-	-	-	(8,321)	(8,321)
At 30 September 2021	207,168	523	297,524	7,430	512,645
NET BOOK VALUE					
At 30 September 2021	494,985	6,019	201,721	10,035	712,760
At 30 September 2020	515,071	6,280	232,091	2,465	755,907

Included in cost of freehold property is freehold land of £200,000 (2020 £200,000) which is not depreciated.

The trustees are of the opinion that the current market value of the freehold land and buildings is greater than the carrying value in the accounts. However, as no imminent sale of these assets is anticipated, the trustees consider that obtaining a current market value would incur additional costs which would not benefit the operational capacity of the charity.

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2020	405,236
Disposals	(4,106)
At 30 September 2021	401,130
PROVISIONS	
At 1 October 2020	(56,511)
Provision for year	(71,696)
At 30 September 2021	(128,207)
NET BOOK VALUE	
At 30 September 2021	529,337
At 30 September 2020	461,747

There were no investment assets outside the UK.

continued...

15. STOCKS

	2021	2020
	£	£
Stocks	4,195	-

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	307,721	596,978
VAT	7,874	11,989
Prepayments and accrued income	15,282	11,263
Rent deposits	9,375	9,375
	340,252	629,605

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	23,363	52,869
Social security and other taxes	6,555	-
Accrued expenses	13,500	15,375
	43,418	68,244

18. LEASING AGREEMENTS

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

19. MOVEMENT IN FUNDS

	At 1.10.20	Net movement in funds	At 30.9.21
	£	£	£
Unrestricted funds			
General fund	2,183,388	(19,093)	2,164,295
Restricted funds			
Exercise Area	2,245	(337)	1,908
Kennel heating	6,771	(1,016)	5,755
Kennels	798	(119)	679
Dog wash shed	676	(102)	574
	10,490	(1,574)	8,916
TOTAL FUNDS	2,193,878	(20,667)	2,173,211

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	849,479	(947,733)	79,161	(19,093)
Restricted funds				
Exercise Area	-	(337)	-	(337)
Kennel heating	-	(1,016)	-	(1,016)
Kennels	1	(120)	-	(119)
Dog wash shed	(1)	(101)	-	(102)
	-	(1,574)	-	(1,574)
TOTAL FUNDS	849,479	(949,307)	79,161	(20,667)

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	1,590,481	592,907	2,183,388
Restricted funds			
Exercise Area	2,641	(396)	2,245
Kennel heating	7,966	(1,195)	6,771
Kennels	939	(141)	798
Dog wash shed	795	(119)	676
	12,341	(1,851)	10,490
TOTAL FUNDS	1,602,822	591,056	2,193,878

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,549,823	(944,676)	(12,240)	592,907
Restricted funds				
Exercise Area	-	(396)	-	(396)
Kennel heating	-	(1,195)	-	(1,195)
Kennels	-	(141)	-	(141)
Dog wash shed	-	(119)	-	(119)
	-	(1,851)	-	(1,851)
TOTAL FUNDS	1,549,823	(946,527)	(12,240)	591,056

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	1,590,481	573,814	2,164,295
Restricted funds			
Exercise Area	2,641	(733)	1,908
Kennel heating	7,966	(2,211)	5,755
Kennels	939	(260)	679
Dog wash shed	795	(221)	574
	12,341	(3,425)	8,916
TOTAL FUNDS	1,602,822	570,389	2,173,211

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,399,302	(1,892,409)	66,921	573,814
Restricted funds				
Exercise Area	-	(733)	-	(733)
Kennel heating	-	(2,211)	-	(2,211)
Kennels	1	(261)	-	(260)
Dog wash shed	(1)	(220)	-	(221)
	-	(3,425)	-	(3,425)
TOTAL FUNDS	2,399,302	(1,895,834)	66,921	570,389

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

The Oxfordshire Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 30 September 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Legacies	59,367	-	59,367	831,530
Subscriptions & donations	417,871	-	417,871	359,643
	477,238	-	477,238	1,191,173
Other trading activities				
Shop income	204,275	-	204,275	178,356
Furlough grants	28,151	-	28,151	30,297
Coronavirus retail grants	70,349	-	70,349	81,749
	302,775	-	302,775	290,402
Investment income				
Deposit account interest	729	-	729	462
UK listed investments	10,437	-	10,437	11,274
	11,166	-	11,166	11,736
Charitable activities				
Takings - Stadhampton	58,300	-	58,300	56,512
Total incoming resources	849,479	-	849,479	1,549,823
EXPENDITURE				
Other trading activities				
Wages	113,199	-	113,199	113,735
Pensions	1,584	-	1,584	1,630
Rent of shops & storage	52,203	-	52,203	53,272
Rates - shops	687	-	687	4,152
Light & heat - shops	5,048	-	5,048	6,027
Telephone - shops	361	-	361	1,674
Insurance - shops	470	-	470	979
Repair & maintenance - shops	1,402	-	1,402	5,943
Waste disposal - shops	6,845	-	6,845	8,335
General expenses - shops	7,145	-	7,145	8,759
	188,944	-	188,944	204,506
Charitable activities				
Stadhampton wages	339,006	-	339,006	346,535
Pensions	6,049	-	6,049	5,661
Rates - Stadhampton	4,167	-	4,167	9,774
Insurance - sanctuary	11,145	-	11,145	10,082
Light & heat - sanctuary	20,535	-	20,535	18,205
Telephone	5,291	-	5,291	3,439
Advertising - sanctuary	4,707	-	4,707	4,743
Staff training	(405)	-	(405)	4,307
Animal food & bedding	24,531	-	24,531	25,953
Carried forward	415,026	-	415,026	428,699

The Oxfordshire Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 30 September 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Charitable activities				
Brought forward	415,026	-	415,026	428,699
Veterinary fees & medicines	97,232	-	97,232	82,866
Repairs & maintenance - Stadha mpton	28,132	-	28,132	10,024
Waste disposal - sanctuary	14,897	-	14,897	14,728
Cleaning & laundry	7,774	-	7,774	11,482
Animal bedding	1,820	-	1,820	2,594
Animal behaviourist	1,846	-	1,846	10,230
Animal sundries	6,046	-	6,046	5,824
	572,773	-	572,773	566,447
Support costs				
Governance costs				
Auditors' remuneration	5,000	-	5,000	5,000
Investment management fees	3,841	-	3,841	(6,015)
Legal & professional fees	1,703	-	1,703	2,629
Accountancy & bookkeeping	37,150	-	37,150	30,755
Motor & travelling expenses	5,291	-	5,291	6,208
Postage and stationery	1,968	-	1,968	4,077
Sundries	3,230	-	3,230	2,104
Bank charges	7,017	-	7,017	5,287
Fundraising & PR	30,000	-	30,000	30,000
Website & marketing	32,685	-	32,685	32,602
Freehold property	20,086	-	20,086	20,886
Improvements to property	262	-	262	262
Plant and machinery	34,024	1,574	35,598	40,957
Motor vehicles	3,345	-	3,345	822
Loss on sale of tangible fixed assets	414	-	414	-
	186,016	1,574	187,590	175,574
Total resources expended	947,733	1,574	949,307	946,527
Net income before gains and losses	(98,254)	(1,574)	(99,828)	603,296
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	7,465	-	7,465	3,639
Net income	(90,789)	(1,574)	(92,363)	606,935

OXFORDSHIRE ANIMAL SANCTUARY SOCIETY

England & Wales - Charity number 254642

Accounts

REGISTERED COMPANY NUMBER: 04102882 (England and Wales)
REGISTERED CHARITY NUMBER: 254642-1

The Oxfordshire Animal Sanctuary

Report of the Trustees and

Financial Statements for the Year Ended 30 September 2020

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Report of the Trustees
for the Year Ended 30 September 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. 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 objectives of the charity are the establishment and maintenance of a Sanctuary where unwanted or stray animals of all kinds can be received at all times and to find good permanent homes for such animals or, if unsuccessful, to keep them in the sanctuary for the rest of their lives so long as it is practical to do so.

The policy of the charity continues to be to seek the necessary finance and support to continue to operate the Sanctuary so as to comply with the above objectives.

Public benefit

Our stated objectives and activities deliver public benefit by promoting human morality through the encouragement of kindness to animals and discouraging cruelty to animals. By rehoming animals, we seek to create happy homes for humans and animals alike.

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives in planning our future activities.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees consider that the overall performance of the charity during the year has been satisfactory. Over the period 64 dogs were admitted and 84 were adopted. 356 cats arrived and 396 were found new homes. New arrivals of rabbits totalled 73 and 71 were rehomed.

The staff at the Sanctuary should again be congratulated on their continuing level of hard work in their care of the animals.

The charity would not be able to provide the service of caring for animals without the valuable assistance of the numerous willing supporters and volunteers.

Report of the Trustees
for the Year Ended 30 September 2020

STRATEGIC REPORT

Financial review

Investment policy and objectives

The substantial legacy accounted for in 2015 which crystallised in 2016 in the form of a share portfolio is reflected in note 14. During the year, the charity made a gain of £3,639 as a result of sale of investments within the portfolio.

The remainder of the charity's investment funds are held in the form of a bank base rate tracker deposit account. This provides for immediate access to these monies in the form of periodic transfers to the current bank account, at the same time ensuring a reasonable rate of interest on the deposit funds held.

Current year

Total incoming resources amounted to £1,549,823 (2019 £642,925), of which legacies accounted for £831,530 (2019 £110,730). The total realised gain on share investments amounted to £3,639 (2019 £30,387). Total resources expended were £946,527 (2019 £973,389) and this has resulted in a surplus for the year of £606,935 (2019 £300,077 deficit), before unrealised gains.

Unrealised gains represent the increase or (decrease) in market value of investments held that are not yet sold.

Net current assets have increased from £277,221 to £976,224

Reserves at the end of the financial period equal £2,193,878 (2019 £1,602,822)

Coronavirus pandemic

The national lockdowns have necessitated the periodic closure of our shops. To mitigate the impact on income we have taken advantage of the Coronavirus Job Retention Scheme (CJRS) and the Coronavirus Retail Grant Scheme. The total amount received to 30 September 2020 under both schemes amounted to £112,046 and this is shown under, other trading activities on page 20. Government support is also being claimed, as appropriate, for those members of staff who have been shielding or required to self-isolate throughout the crisis.

Reserves policy

Given the unpredictable nature of incoming resources relating to legacies, it is now the policy of the charity to aim to maintain unrestricted funds at a level which equates to at least 36 months unrestricted expenditure. This should then provide sufficient funds to cover management and administrative support costs.

Future plans

Fund raising and publicity initiatives are planned in order to continue to spread the word regarding the valuable work of the charity in these difficult economic times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Oxfordshire Animal Sanctuary is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The company was incorporated on 6 November 2000 and registered as a charity on 14 April 2003.

Recruitment and appointment of new trustees

When a vacancy arises, new trustees are appointed by the existing trustees. The new trustee is generally only selected on the basis of his or her known support for the aims of the charity any typically this support will have existed for a number of years.

Organisational structure

The charity is managed by the trustees. The charity employs a managed who is responsible for the day to day running of the Sanctuary as well as other operational duties. A body of employees look after the animals. Managers are employed to run each of the shops, volunteers are also utilised to assist the Sanctuary manager and the shop managers.

Induction and training of new trustees

The induction and training of new trustees involves making them aware of their responsibilities, the governing document and the administrative procedures of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04102882 (England and Wales)

Report of the Trustees
for the Year Ended 30 September 2020

Registered Charity number
254642-1

Registered office
Seacourt Tower
West Way
Oxford
Oxfordshire
OX2 0FB

Trustees
Mr C M Andrews (Chairman)
Mrs S M Hodby (Secretary)
Mr K E Cross (Treasurer)
Ms M R Herring (Finance Officer)
Mr C Mccreedy
Ms C Markiw
Ms K Simpson

Company Secretary
Linnells Secretarial Services Limited

Auditors
Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

Bankers
Barclays Bank Plc
211-213 Banbury Road
Oxford
OX2 7HH

Solicitors
Blake Lapthorn
Seacourt Tower
West Way
Botley
Oxford
OX2 0FB

Accountants
Rachel Rahman Limited
Chartered Certified Accountants
178 The Moors
Kidlington
Oxford
OX5 2AD

TRUSTEES' RESPONSIBILITY STATEMENT
The trustees (who are also the directors of The Oxfordshire Animal Sanctuary for the purposes of company law) 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).

Report of the Trustees
for the Year Ended 30 September 2020

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Cunnington & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 June 2021 and signed on the board's behalf by:

Mr C M Andrews - Trustee

Report of the Independent Auditors to the Members of The Oxfordshire Animal Sanctuary

Opinion

We have audited the financial statements of The Oxfordshire Animal Sanctuary (the 'charitable company') for the year ended 30 September 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Members of The Oxfordshire Animal Sanctuary

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Smith FCCA, CMgr, FCMI (Senior Statutory Auditor)
for and on behalf of Cunnington & Co Limited
Edward House
Grange Business Park
Whetstone
Leicestershire
LE8 6EP

29 June 2021

Statement of Financial Activities
for the Year Ended 30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,191,173	-	1,191,173	289,157
Charitable activities	5				
Animal welfare income		56,512	-	56,512	39,262
Other trading activities	3	290,402	-	290,402	296,145
Investment income	4	11,736	-	11,736	18,361
Total		1,549,823	-	1,549,823	642,925
EXPENDITURE ON					
Raising funds	6	204,506	-	204,506	200,695
Charitable activities	7				
Animal welfare costs		129,025	-	129,025	140,086
Sanctuary establishment costs		498,498	1,851	500,349	520,912
Other		112,647	-	112,647	111,696
Total		944,676	1,851	946,527	973,389
Net gains on investments		3,639	-	3,639	30,387
NET INCOME/(EXPENDITURE)		608,786	(1,851)	606,935	(300,077)
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(15,879)	-	(15,879)	(27,186)
Net movement in funds		592,907	(1,851)	591,056	(327,263)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,590,481	12,341	1,602,822	1,930,085
TOTAL FUNDS CARRIED FORWARD		2,183,388	10,490	2,193,878	1,602,822

The notes form part of these financial statements

Balance Sheet
30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	745,417	10,490	755,907	809,179
Investments	14	461,747	-	461,747	516,422
		1,207,164	10,490	1,217,654	1,325,601
CURRENT ASSETS					
Debtors	15	629,605	-	629,605	237,804
Cash at bank and in hand		414,863	-	414,863	100,705
		1,044,468	-	1,044,468	338,509
CREDITORS					
Amounts falling due within one year	16	(68,244)	-	(68,244)	(61,288)
NET CURRENT ASSETS		976,224	-	976,224	277,221
TOTAL ASSETS LESS CURRENT LIABILITIES		2,183,388	10,490	2,193,878	1,602,822
NET ASSETS		2,183,388	10,490	2,193,878	1,602,822
FUNDS	17				
Unrestricted funds				2,183,388	1,590,481
Restricted funds				10,490	12,341
TOTAL FUNDS				2,193,878	1,602,822

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2021 and were signed on its behalf by:

Mr C M Andrews - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 30 September 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	269,641	(314,850)
Net cash provided by/(used in) operating activities		269,641	(314,850)
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,654)	(107,071)
Sale of fixed asset investments		42,435	354,422
Interest received		11,736	18,361
Net cash provided by investing activities		44,517	265,712
Change in cash and cash equivalents in the reporting period		314,158	(49,138)
Cash and cash equivalents at the beginning of the reporting period		100,705	149,843
Cash and cash equivalents at the end of the reporting period		414,863	100,705

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 30 September 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	606,935	(300,077)
Adjustments for:		
Depreciation charges	62,926	68,783
Gain on investments	(3,639)	(30,387)
Interest received	(11,736)	(18,361)
Increase in debtors	(391,801)	(1,679)
Increase/(decrease) in creditors	6,956	(33,129)
Net cash provided by/(used in) operations	269,641	(314,850)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.19	Cash flow	At 30.9.20
	£	£	£
Net cash			
Cash at bank and in hand	100,705	314,158	414,863
	100,705	314,158	414,863
Total	100,705	314,158	414,863

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

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

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

Freehold property	-	4% on cost
Improvements to property	-	4% on cost
Equipment & kennels	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

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

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Value added tax
Value added tax is recoverable by the charity and as such is excluded from the relevant income and costs in the Statement of Financial Activities.

Investments
Investments held as fixed assets are revalued at mid-market value at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation.

continued...

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Legacies	831,530	110,730
Subscriptions & donations	359,643	178,427
	1,191,173	289,157

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Shop income	178,356	296,145
Furlough grants	30,297	-
Coronavirus retail grants	81,749	-
	290,402	296,145

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	462	975
UK listed investments	11,274	17,386
	11,736	18,361

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Takings - Stadhampton	Animal welfare income	56,512	39,262

6. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Staff costs	115,365	100,215
Bad debts	-	100
Rent of shops & storage	53,272	68,421
Rates - shops	4,152	6,200
Light & heat - shops	6,027	4,904
Telephone - shops	1,674	2,796
Insurance - shops	979	2,353
Repair & maintenance - shops	5,943	6,059
Waste disposal - shops	8,335	7,272
General expenses - shops	8,759	2,375
	204,506	200,695

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Animal welfare costs	129,025	-	129,025
Sanctuary establishment costs	437,422	62,927	500,349
	566,447	62,927	629,374

8. SUPPORT COSTS

	Governance costs
	£
Other resources expended	112,647
Sanctuary establishment costs	62,927
	175,574

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Auditors' remuneration	5,000	5,000
Depreciation - owned assets	62,926	68,783
Legal & Professional fees	2,629	4,123
Accountancy & bookkeeping	31,755	20,891

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

Expenses were reimbursed to trustees amounting to £99.98. A payment of this amount was made to Mrs S M Hodby in relation to three radiators.

In 2019 expenses were reimbursed to trustee Mr K E Cross amounting to £13.33 in relation to postage.

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	460,270	462,593
Other pension costs	7,291	3,250
	467,561	465,843

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

	2020	2019
Sanctuary	18	22
Shop management	9	5
	27	27

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

11. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	319,155	(29,998)	289,157
Charitable activities			
Animal welfare income	39,262	-	39,262
Other trading activities	296,145	-	296,145
Investment income	18,361	-	18,361
Total	672,923	(29,998)	642,925
EXPENDITURE ON			
Raising funds	200,695	-	200,695
Charitable activities			
Animal welfare costs	140,086	-	140,086
Sanctuary establishment costs	518,734	2,178	520,912
Other	111,696	-	111,696
Total	971,211	2,178	973,389
Net gains on investments	30,387	-	30,387
NET INCOME/(EXPENDITURE)	(267,901)	(32,176)	(300,077)
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets	(27,186)	-	(27,186)
Net movement in funds	(295,087)	(32,176)	(327,263)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,885,568	44,517	1,930,085
TOTAL FUNDS CARRIED FORWARD	1,590,481	12,341	1,602,822

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment & kennels £	Motor vehicles £	Totals £
COST					
At 1 October 2019	702,153	-	490,904	14,870	1,207,927
Additions	-	6,542	3,112	-	9,654
At 30 September 2020	702,153	6,542	494,016	14,870	1,217,581
DEPRECIATION					
At 1 October 2019	166,196	-	220,968	11,584	398,748
Charge for year	20,886	262	40,957	821	62,926
At 30 September 2020	187,082	262	261,925	12,405	461,674
NET BOOK VALUE					
At 30 September 2020	515,071	6,280	232,091	2,465	755,907
At 30 September 2019	535,957	-	269,936	3,286	809,179

Included in cost of freehold property is freehold land of £200,000 (2019 £200,000) which is not depreciated.

The trustees are of the opinion that the current market value of the freehold land and buildings is greater than he carrying value in the accounts. However, as no imminent sale of these assets is anticipated, the trustees consider that obtaining a current market value would incur additional costs which would not benefit the operational capacity of the charity.

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2019	444,032
Disposals	(38,796)
At 30 September 2020	405,236
PROVISIONS	
At 1 October 2019	(72,390)
Provision for year	15,879
At 30 September 2020	(56,511)
NET BOOK VALUE	
At 30 September 2020	461,747
At 30 September 2019	516,422

There were no investment assets outside the UK.

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	596,978	194,654
VAT	11,989	11,104
Prepayments and accrued income	11,263	21,671
Rent deposits	9,375	10,375
	629,605	237,804

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	52,869	45,443
Social security and other taxes	-	5,697
Accrued expenses	15,375	10,148
	68,244	61,288

17. MOVEMENT IN FUNDS

	At 1.10.19	Net movement in funds	At 30.9.20
	£	£	£
Unrestricted funds			
General fund	1,590,481	592,907	2,183,388
Restricted funds			
Exercise Area	2,641	(396)	2,245
Kennel heating	7,966	(1,195)	6,771
Kennels	939	(141)	798
Dog wash shed	795	(119)	676
	12,341	(1,851)	10,490
TOTAL FUNDS	1,602,822	591,056	2,193,878

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	1,549,823	(944,676)	(12,240)	592,907
Restricted funds				
Exercise Area	-	(396)	-	(396)
Kennel heating	-	(1,195)	-	(1,195)
Kennels	-	(141)	-	(141)
Dog wash shed	-	(119)	-	(119)
	-	(1,851)	-	(1,851)
TOTAL FUNDS	1,549,823	(946,527)	(12,240)	591,056

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	1,885,568	(295,087)	1,590,481
Restricted funds			
Exercise Area	3,106	(465)	2,641
Kennel heating	9,371	(1,405)	7,966
Kennels	31,105	(30,166)	939
Dog wash shed	935	(140)	795
	44,517	(32,176)	12,341
TOTAL FUNDS	1,930,085	(327,263)	1,602,822

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	672,923	(971,211)	3,201	(295,087)
Restricted funds				
Exercise Area	1	(466)	-	(465)
Kennel heating	1	(1,406)	-	(1,405)
Kennels	(30,000)	(166)	-	(30,166)
Dog wash shed	-	(140)	-	(140)
	(29,998)	(2,178)	-	(32,176)
TOTAL FUNDS	642,925	(973,389)	3,201	(327,263)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	1,885,568	297,820	2,183,388
Restricted funds			
Exercise Area	3,106	(861)	2,245
Kennel heating	9,371	(2,600)	6,771
Kennels	31,105	(30,307)	798
Dog wash shed	935	(259)	676
	44,517	(34,027)	10,490
TOTAL FUNDS	1,930,085	263,793	2,193,878

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,222,746	(1,915,887)	(9,039)	297,820
Restricted funds				
Exercise Area	1	(862)	-	(861)
Kennel heating	1	(2,601)	-	(2,600)
Kennels	(30,000)	(307)	-	(30,307)
Dog wash shed	-	(259)	-	(259)
	(29,998)	(4,029)	-	(34,027)
TOTAL FUNDS	2,192,748	(1,919,916)	(9,039)	263,793

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Legacies	831,530	-	831,530	110,730
Subscriptions & donations	359,643	-	359,643	178,427
	1,191,173	-	1,191,173	289,157
Other trading activities				
Shop income	178,356	-	178,356	296,145
Furlough grants	30,297	-	30,297	-
Coronavirus retail grants	81,749	-	81,749	-
	290,402	-	290,402	296,145
Investment income				
Deposit account interest	462	-	462	975
UK listed investments	11,274	-	11,274	17,386
	11,736	-	11,736	18,361
Charitable activities				
Takings - Stadhampton	56,512	-	56,512	39,262
Total incoming resources	1,549,823	-	1,549,823	642,925
EXPENDITURE				
Other trading activities				
Wages	113,735	-	113,735	98,857
Pensions	1,630	-	1,630	1,358
Bad debts	-	-	-	100
Rent of shops & storage	53,272	-	53,272	68,421
Rates - shops	4,152	-	4,152	6,200
Light & heat - shops	6,027	-	6,027	4,904
Telephone - shops	1,674	-	1,674	2,796
Insurance - shops	979	-	979	2,353
Repair & maintenance - shops	5,943	-	5,943	6,059
Waste disposal - shops	8,335	-	8,335	7,272
General expenses - shops	8,759	-	8,759	2,375
	204,506	-	204,506	200,695
Charitable activities				
Stadhampton wages	346,535	-	346,535	363,736
Pensions	5,661	-	5,661	1,892
Rates - Stadhampton	9,774	-	9,774	6,503
Insurance - sanctuary	10,082	-	10,082	10,269
Light & heat - sanctuary	18,205	-	18,205	18,449
Telephone	3,439	-	3,439	1,257
Advertising - sanctuary	4,743	-	4,743	4,932
Carried forward	398,439	-	398,439	407,038

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Charitable activities				
Brought forward	398,439	-	398,439	407,038
Staff training	4,307	-	4,307	883
Animal food & bedding	25,953	-	25,953	28,489
Veterinary fees & medicines	82,866	-	82,866	88,443
Repairs & maintenance - Stadha mpton	10,024	-	10,024	17,321
Waste disposal - sanctuary	14,728	-	14,728	18,078
Cleaning & laundry	11,482	-	11,482	8,146
Animal bedding	2,594	-	2,594	1,477
Animal behaviourist	10,230	-	10,230	17,892
Animal sundries	5,824	-	5,824	1,893
	566,447	-	566,447	589,660
Support costs				
Governance costs				
Auditors' remuneration	5,000	-	5,000	5,000
Investment management fees	(6,015)	-	(6,015)	9,729
Legal & professional fees	2,629	-	2,629	4,123
Accountancy & bookkeeping	30,755	-	30,755	20,891
Motor & travelling expenses	6,208	-	6,208	5,883
Postage and stationery	4,077	-	4,077	3,922
Sundries	2,104	-	2,104	5,535
Consultancy fees	-	-	-	9,000
Bank charges	5,287	-	5,287	6,603
Fundraising & PR	30,000	-	30,000	30,429
Website & marketing	32,602	-	32,602	13,136
Freehold property	20,886	-	20,886	20,086
Improvements to property	262	-	262	-
Plant and machinery	39,106	1,851	40,957	47,602
Motor vehicles	822	-	822	1,095
	173,723	1,851	175,574	183,034
Total resources expended	944,676	1,851	946,527	973,389
Net (expenditure)/income before gains and losses	605,147	(1,851)	603,296	(330,464)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	3,639	-	3,639	30,387
Net (expenditure)/income	608,786	(1,851)	606,935	(300,077)