

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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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.

The Oxfordshire Animal Sanctuary

Report of the Trustees for the Year Ended 30 September 2024

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

The Oxfordshire Animal Sanctuary
Report of the Trustees
for the Year Ended 30 September 2024

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:



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.

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.

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		<u>1,696,565</u>	<u>-</u>	<u>1,696,565</u>	<u>1,277,788</u>
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		<u>1,304,018</u>	<u>967</u>	<u>1,304,985</u>	<u>1,165,552</u>
Net gains on investments		<u>335</u>	<u>-</u>	<u>335</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		392,882	(967)	391,915	112,236
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>80,258</u>	<u>-</u>	<u>80,258</u>	<u>4,105</u>
Net movement in funds		473,140	(967)	472,173	116,341
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,150,382</u>	<u>7,442</u>	<u>2,157,824</u>	<u>2,041,483</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,623,522</u></u>	<u><u>6,475</u></u>	<u><u>2,629,997</u></u>	<u><u>2,157,824</u></u>

The notes form part of these financial statements

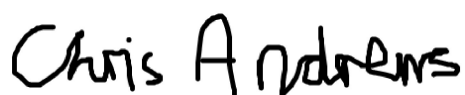
The Oxfordshire Animal Sanctuary

**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
		<u>1,531,632</u>	<u>5,475</u>	<u>1,537,107</u>	<u>1,465,339</u>
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
		<u>1,158,575</u>	<u>1,000</u>	<u>1,159,575</u>	<u>774,493</u>
CREDITORS					
Amounts falling due within one year	17	(66,685)	-	(66,685)	(82,008)
NET CURRENT ASSETS		<u>1,091,890</u>	<u>1,000</u>	<u>1,092,890</u>	<u>692,485</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,623,522</u>	<u>6,475</u>	<u>2,629,997</u>	<u>2,157,824</u>
NET ASSETS		<u>2,623,522</u>	<u>6,475</u>	<u>2,629,997</u>	<u>2,157,824</u>
FUNDS	19				
Unrestricted funds				2,623,522	2,150,382
Restricted funds				6,475	7,442
TOTAL FUNDS				<u>2,629,997</u>	<u>2,157,824</u>

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:



Mr C M Andrews - Trustee

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

The Oxfordshire Animal Sanctuary

**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	<u>(74,340)</u>	<u>153,393</u>

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
	<u>580,978</u>	<u>(72,183)</u>	<u>508,795</u>
Total	<u>580,978</u>	<u>(72,183)</u>	<u>508,795</u>

The notes form part of these financial statements

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements for the Year Ended 30 September 2024

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.

The Oxfordshire Animal Sanctuary

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	392,349	365,148
	<u>392,349</u>	<u>365,148</u>

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Takings - Stadhampton	107,862	67,599
Activity Animal welfare income	<u>107,862</u>	<u>67,599</u>

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
	<u>285,926</u>	<u>274,037</u>

The Oxfordshire Animal Sanctuary

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

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
	<u>788,260</u>	<u>93,271</u>	<u>881,531</u>

8. SUPPORT COSTS

	Governance costs £
Other resources expended	137,528
Sanctuary establishment costs	93,271
	<u>230,799</u>

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	<u>48,863</u>	<u>42,265</u>

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.

The Oxfordshire Animal Sanctuary

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

11. STAFF COSTS

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

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

	2024	2023
Sanctuary	19	19
Shop management	9	8
	<u>28</u>	<u>27</u>

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	<u>1,276,788</u>	<u>1,000</u>	<u>1,277,788</u>
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	<u>1,164,415</u>	<u>1,137</u>	<u>1,165,552</u>
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	<u>2,150,382</u>	<u>7,442</u>	<u>2,157,824</u>

The Oxfordshire Animal Sanctuary

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

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.

The Oxfordshire Animal Sanctuary

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

15. STOCKS

	2024	2023
	£	£
Stocks	7,938	7,830
	<u>7,938</u>	<u>7,830</u>

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
	<u>642,842</u>	<u>185,685</u>

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
	<u>66,685</u>	<u>82,008</u>

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
	<u>7,442</u>	<u>(967)</u>	<u>6,475</u>
TOTAL FUNDS	<u>2,157,824</u>	<u>472,173</u>	<u>2,629,997</u>

The Oxfordshire Animal Sanctuary

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

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	<u>1,696,565</u>	<u>(1,304,985)</u>	<u>80,593</u>	<u>472,173</u>

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	<u>2,041,483</u>	<u>116,341</u>	<u>2,157,824</u>

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	<u>1,277,788</u>	<u>(1,165,552)</u>	<u>4,105</u>	<u>116,341</u>

The Oxfordshire Animal Sanctuary

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

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
	<u>7,579</u>	<u>(1,104)</u>	<u>6,475</u>
TOTAL FUNDS	<u><u>2,041,483</u></u>	<u><u>588,514</u></u>	<u><u>2,629,997</u></u>

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
	<u>1,000</u>	<u>(2,104)</u>	<u>-</u>	<u>(1,104)</u>
TOTAL FUNDS	<u><u>2,974,353</u></u>	<u><u>(2,470,537)</u></u>	<u><u>84,698</u></u>	<u><u>588,514</u></u>

20. RELATED PARTY DISCLOSURES

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

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 £
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
	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 - Stadhampton	22,413	-	22,413	24,379
Waste disposal - sanctuary	9,239	-	9,239	10,968
Carried forward	769,196	-	769,196	671,577

This page does not form part of the statutory financial statements

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
	<u>788,260</u>	<u>-</u>	<u>788,260</u>	<u>688,553</u>
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
	<u>229,832</u>	<u>967</u>	<u>230,799</u>	<u>202,962</u>
Total resources expended	<u>1,304,018</u>	<u>967</u>	<u>1,304,985</u>	<u>1,165,552</u>
Net income before gains and losses	<u>392,547</u>	<u>(967)</u>	<u>391,580</u>	<u>112,236</u>
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	<u>335</u>	<u>-</u>	<u>335</u>	<u>-</u>
Net income	<u><u>392,882</u></u>	<u><u>(967)</u></u>	<u><u>391,915</u></u>	<u><u>112,236</u></u>