

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

The Oxfordshire Animal Sanctuary

Contents of the Financial Statements
for the Year Ended 30 September 2025

	Page
Report of the trustees	1 to 4
Report of the independent auditors	5 to 7
Statement of financial activities	8
Balance sheet	9
Cash flow statement	10
Notes to the cash flow statement	11
Notes to the financial statements	13 to 21

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

Report of the Trustees
for the Year Ended 30 September 2025

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.

The Oxfordshire Animal Sanctuary (Registered number: 04102882)

Report of the Trustees
for the Year Ended 30 September 2025

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

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 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.

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

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.

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

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, FCMl (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

		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
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		<u>1,757,045</u>	<u>-</u>	<u>1,757,045</u>	<u>1,696,565</u>
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		<u>1,327,758</u>	<u>821</u>	<u>1,328,579</u>	<u>1,304,985</u>
Net gains on investments		<u>16,790</u>	<u>-</u>	<u>16,790</u>	<u>335</u>
NET INCOME/(EXPENDITURE)		<u>446,077</u>	<u>(821)</u>	<u>445,256</u>	<u>391,915</u>
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>34,200</u>	<u>-</u>	<u>34,200</u>	<u>80,258</u>
Net movement in funds		<u>480,277</u>	<u>(821)</u>	<u>479,456</u>	<u>472,173</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,623,522</u>	<u>6,475</u>	<u>2,629,997</u>	<u>2,157,824</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,103,799</u></u>	<u><u>5,654</u></u>	<u><u>3,109,453</u></u>	<u><u>2,629,997</u></u>

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
		<u>1,657,935</u>	<u>4,654</u>	<u>1,662,589</u>	<u>1,537,107</u>
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
		<u>1,502,707</u>	<u>1,000</u>	<u>1,503,707</u>	<u>1,159,575</u>
CREDITORS					
Amounts falling due within one year	17	(56,843)	-	(56,843)	(66,685)
NET CURRENT ASSETS		<u>1,445,864</u>	<u>1,000</u>	<u>1,446,864</u>	<u>1,092,890</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,103,799</u>	<u>5,654</u>	<u>3,109,453</u>	<u>2,629,997</u>
NET ASSETS		<u><u>3,103,799</u></u>	<u><u>5,654</u></u>	<u><u>3,109,453</u></u>	<u><u>2,629,997</u></u>
FUNDS	19				
Unrestricted funds				3,103,799	2,623,522
Restricted funds				5,654	6,475
TOTAL FUNDS				<u><u>3,109,453</u></u>	<u><u>2,629,997</u></u>

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 Oxfordshire Animal Sanctuary

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		<u>296,368</u>	<u>(74,340)</u>
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		<u>(82,430)</u>	<u>2,157</u>
Change in cash and cash equivalents in the reporting period		<u>213,938</u>	<u>(72,183)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>508,795</u>	<u>580,978</u>
Cash and cash equivalents at the end of the reporting period		<u><u>722,735</u></u>	<u><u>508,795</u></u>

The notes form part of these financial statements

The Oxfordshire Animal Sanctuary

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	<u>296,368</u>	<u>(74,340)</u>

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	<u>508,795</u>	<u>213,940</u>	<u>722,735</u>
	<u>508,795</u>	<u>213,940</u>	<u>722,735</u>
Total	<u>508,795</u>	<u>213,940</u>	<u>722,735</u>

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

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements for the Year Ended 30 September 2025

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 2025

2.	DONATIONS AND LEGACIES		
		2025	2024
		£	£
	Legacies	659,899	660,373
	Subscriptions & donations	564,467	492,727
		<u>1,224,366</u>	<u>1,153,100</u>
3.	OTHER TRADING ACTIVITIES		
		2025	2024
		£	£
	Shop income	<u>377,003</u>	<u>392,349</u>
4.	INVESTMENT INCOME		
		2025	2024
		£	£
	Deposit account interest	18,006	17,292
	UK listed investments	26,475	25,962
		<u>44,481</u>	<u>43,254</u>
5.	INCOME FROM CHARITABLE ACTIVITIES		
		2025	2024
		£	£
	Takings - Stadhampton	111,195	107,862
	Activity Animal welfare income	<u>111,195</u>	<u>107,862</u>
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
		<u>286,731</u>	<u>285,926</u>

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

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
	<u>811,499</u>	<u>88,595</u>	<u>900,094</u>

8. SUPPORT COSTS

	Governance costs £
Other resources expended	141,754
Sanctuary establishment costs	88,595
	<u>230,349</u>

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	<u>50,856</u>	<u>48,863</u>

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.

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

11. STAFF COSTS

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

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

	2025	2024
Sanctuary	18	19
Shop management	8	9
	<u>26</u>	<u>28</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	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	<u>1,696,565</u>	<u>-</u>	<u>1,696,565</u>
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	<u>1,304,018</u>	<u>967</u>	<u>1,304,985</u>
Net gains on investments	<u>335</u>	<u>-</u>	<u>335</u>
NET INCOME/(EXPENDITURE)	392,882	(967)	391,915
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	<u>80,258</u>	<u>-</u>	<u>80,258</u>
Net movement in funds	<u>473,140</u>	<u>(967)</u>	<u>472,173</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	2,150,382	7,442	2,157,824

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

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	<u>702,153</u>	<u>250,325</u>	<u>519,490</u>	<u>17,465</u>	<u>1,489,433</u>
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	<u>287,512</u>	<u>20,674</u>	<u>399,016</u>	<u>14,290</u>	<u>721,492</u>
NET BOOK VALUE					
At 30 September 2025	<u>414,641</u>	<u>229,651</u>	<u>120,474</u>	<u>3,175</u>	<u>767,941</u>
At 30 September 2024	<u>434,727</u>	<u>125,144</u>	<u>130,287</u>	<u>4,234</u>	<u>694,392</u>

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	<u>762,158</u>
PROVISIONS	
At 1 October 2024	(98,290)
Provision for year	(34,200)
At 30 September 2025	<u>(132,490)</u>
NET BOOK VALUE	
At 30 September 2025	<u>894,648</u>
At 30 September 2024	<u>842,715</u>

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

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

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

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

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

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

The Oxfordshire Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

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)
	<u>-</u>	<u>(1,788)</u>	<u>-</u>	<u>(1,788)</u>
TOTAL FUNDS	<u><u>3,453,610</u></u>	<u><u>(2,633,564)</u></u>	<u><u>131,583</u></u>	<u><u>951,629</u></u>

20. RELATED PARTY DISCLOSURES

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