

THE FARM ANIMAL SANCTUARY

England & Wales · Charity number 702287

Details

Status Registered

Legal form Other

Registered 1989-11-28

Register [View on the Charity Commission register](#)

Contact

Address The Farm Animal Sanctuary
Manor Orchard Farm
School Lane
Middle Littleton
Evesham
WR11 8LN

Phone 07840843756

Email info@thefarmanimalsanctuary.co.uk

Website www.thefarmanimalsanctuary.co.uk

Activities

Objects: (A) TO PROVIDE FOR THE CARE AND PROTECTION OF FARM ANIMALS IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES, ILLUSAGE OR OTHER SIMILAR CAUSES AND THE PREVENTION OF CRUELTY TO AND SUFFERING AMONG FARM ANIMAL WELFARE. (C) TO PROMOTE RESEARCH INTO MATTERS RELATING TO THE ABUSE OF FARM ANIMALS AND THE PUBLICATION OF THE RESULTS THEREOF.

Activities: To provide homes for all unwanted, neglected and abandoned farm animals so they can live out their lives in a peaceful and stress free environment.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** Other Defined Groups

Geography

- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£585,339	£300,824	£520,477	8
2024-05-31	£335,670	£294,588	-	-
2023-05-31	£309,485	£287,742	-	-
2022-05-31	£341,780	£225,927	-	-
2021-05-31	£207,535	£225,939	-	-

Trustees

Name	Role	Appointed
Josephine Ruth Kemp		2019-05-30
Louise Stuart		2019-05-30
Natalie Ruth Pulfer		2024-11-15
Stephanie Ann Spiers		2019-05-30

THE FARM ANIMAL SANCTUARY

England & Wales - Charity number 702287

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2025
for
The Farm Animal Sanctuary

Davies Archytas Accountants Ltd
14 The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

The Farm Animal Sanctuary

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for the Year Ended 31 May 2025

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The Farm Animal Sanctuary
Trustees' Report
for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

- To promote humane behaviour towards farm animals by providing and maintaining a sanctuary for the care, rehabilitation and protection of such farm animals that are abandoned, mistreated, neglected or otherwise in need of care.
- To advance the education of the public in matters relating to farm animal welfare, responsible ownership and the ethical treatment of farm animals, including promoting awareness of the physical and psychological needs of farm animals.
- To relieve the suffering of farm animals in need of care and attention by providing rescue, veterinary treatment, rehoming services (where appropriate) and lifelong sanctuary to those farm animals that cannot be rehomed.
- To promote ethical and sustainable practices in relation to the treatment of farm animals including the reduction of farm animal cruelty and exploitation through advocacy, campaigns and engagement with policy makers.

This year has been another mixed one, as our planned activities are always subject to the weather. After a harsh, muddy, cold and wet winter, fencing requires repairs and the ground always needs attention. The list of tasks seems endless as we transition from winter to spring.

We were delighted to receive high commendation at the esteemed 'BBC Make a Difference Awards'. This recognition is a remarkable honour for us, highlighting our continuous efforts to raise awareness to farm animals and the work we do to ensure they have a safe and loving home.

This year, we were fortunate to host three 'sheepovers'. Supporters join us for a truly unique overnight experience at the sanctuary. They set up tents and spend an evening surrounded by our rescued animals, getting to know their personalities up close. The experience is magical for families, animal enthusiasts and anyone seeking a special night under the stars. Vegan food and drinks are provided also. Those who join us are made to feel as though the sanctuary is their home for the night and being free to explore the entire grounds and see the animals happy, safe and secure.

Our events are increasingly popular and we are welcoming more new supporters through our gates than ever before.

Once again, we have seen a variety of animals come through our gates in need of a forever home, whether due to changing circumstances, neglect or simply being unwanted. We, however, remain mindful of the need to avoid overstocking and cannot accept every animal brought to us, but we do guide people in the right direction and assist them in finding suitable homes.

The Farm Animal Sanctuary
Trustees' Report
for the Year Ended 31 May 2025

OBJECTIVES AND ACTIVITIES

Significant activities

We are diligently working this year to raise funds for the purchase of the sanctuary land. We are acutely aware that time is passing and the deadline of December 2025 is approaching.

This is a significant fundraising endeavour that must be accomplished to secure a permanent home for the animals. This is our primary focus moving forward, as it is essential for the over 600 animals in our care. Events play a vital role in generating funds.

We hosted our spring open weekend to launch the year, which attracted a wonderful turnout with many familiar and new supporters attending. From this event we raised approximately £6,000.

Our Freedom Fields Festival was another tremendous success, with a fantastic turnout for camping. It is a wonderful family event featuring vegan food, vegan drinks, stalls, entertainment and music, from this event just over £15,000 was raised.

Our highly popular sheepovers generated around £5,000.

The Spooky Sanctuary event is a consistent favourite, it is a delightful family occasion where children have a wonderful time and the sanctuary is transformed into a spooky setting for the day, providing a 'spooktacular' experience for everyone. This event raised funds amounting to around £1,500.

The festive fair is also a perennial favourite; we decorate the barns in a festive manner, which may not always be warm but is always cheerful. We offer vegan food, hot drinks, stalls for Christmas shopping and most importantly, Santa to hand out gifts to the children. This is very much a family-oriented event and people cherish our Christmas celebration with the lively donkeys and sheep in the barns. The festive fair raised just under £2,500.

We continue to collaborate with local schools and PAL Fitness Education, providing activities and enjoyable outings for disadvantaged children in the community. The children love visiting the sanctuary and find it very beneficial.

Key Rescues Undertaken in the year

We successfully rescued Tony, a five-year pig, who urgently needed a new home. His previous owners were in a tough spot, having only 48 hours to find him a place. After reaching out to several local rescues and facing rejections, his fortune changed when they contacted us. We were lucky to provide Tony with a safe, loving, forever home.

We once again collaborated with FPC Poultry Rescue to assist in saving a significant number of beautiful ex-commercial white Leghorn hens from slaughter. At just 72 weeks old, they were deemed unprofitable in the commercial sector, yet they still have so much life ahead of them. We helped secure safe homes for them.

We also took in Thumbelina, a miniature horse. Due to a change in her circumstances, she needed a new home just as we were looking to fill a gap.

Additionally, we welcomed two tiny new arrivals, adorable lambs in Bobby and Bonnie. These lambs were found abandoned in a field at just one week old with their chances of survival without their mothers being very slim. We provided them with a safe home.

Public benefit

The trustees are of the opinion that the activities undertaken in accordance with the objectives of the charity meet the definition of public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

These are costs incurred in attracting voluntary income.

The Farm Animal Sanctuary

Trustees' Report
for the Year Ended 31 May 2025

FINANCIAL REVIEW

Reserves policy

The trustees aim to retain sufficient reserves in order to cover the equivalent of 6 months basic running costs.

Going concern

The financial statements have been prepared on a going concern basis. The balance sheet shows a position of net surplus at 31 May 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is governed by its Constitution dated 9 October 1989.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

702287

Principal address

Manor Orchard Farm
School Lane
Middle Littleton
Evesham
WR11 8LN

Trustees

Miss J Taylor (resigned 15 November 2024)
Mrs J R Kemp
Miss S A Spiers
Mrs L Stuart
Miss N R Pulfer
Mrs A Radnor (resigned 18 December 2024)

Independent Examiner

Davies Archytas Accountants Ltd
14 The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

Approved by order of the board of trustees on 31 October 2025 and signed on its behalf by:

L-Stuart

Mrs L Stuart - Trustee

Independent Examiner's Report to the Trustees of
The Farm Animal Sanctuary

Independent examiner's report to the trustees of The Farm Animal Sanctuary

I report to the charity trustees on my examination of the accounts of The Farm Animal Sanctuary (the Trust) for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Daryl Davies FCCA
The Association of Chartered Certified Accountants

Davies Archytas Accountants Ltd
14 The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

31 October 2025

The Farm Animal Sanctuary

Statement of Financial Activities
for the Year Ended 31 May 2025

	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	551,557	14,138	565,695	312,335
Other trading activities	3	<u>19,644</u>	<u>-</u>	<u>19,644</u>	<u>23,335</u>
Total		<u>571,201</u>	<u>14,138</u>	<u>585,339</u>	<u>335,670</u>
EXPENDITURE ON					
Raising funds	4	37,588	-	37,588	11,169
Charitable activities					
	5				
Agricultural work		16,281	-	16,281	20,921
Hire of equipment		3,461	-	3,461	3,646
Carcass removal		1,384	-	1,384	3,274
Depreciation		6,612	-	6,612	5,111
Feedstuffs		11,774	-	11,774	22,589
Grazing		5,392	-	5,392	5,136
Hay and straw		7,300	-	7,300	8,884
Light and heat		2,457	-	2,457	4,355
Motor and travel		4,103	-	4,103	4,312
Repairs and maintenance		4,550	-	4,550	7,225
Shearing		1,410	-	1,410	2,017
Sundry		1,835	-	1,835	1,063
Telephone		922	-	922	1,386
Veterinary fees and welfare		17,297	-	17,297	24,318
Wages, NI and employer pensions		124,363	-	124,363	121,127
Rent and rates		3,760	-	3,760	4,953
Website		6,437	-	6,437	4,162
Bank charges and interest		2,386	-	2,386	1,671
Insurances		3,848	-	3,848	4,067
Accountancy and professional fees		<u>37,664</u>	<u>-</u>	<u>37,664</u>	<u>33,202</u>
Total		<u>300,824</u>	<u>-</u>	<u>300,824</u>	<u>294,588</u>
NET INCOME		270,377	14,138	284,515	41,082
RECONCILIATION OF FUNDS					
Total funds brought forward		83,774	152,188	235,962	194,880
TOTAL FUNDS CARRIED FORWARD		<u>354,151</u>	<u>166,326</u>	<u>520,477</u>	<u>235,962</u>

The notes form part of these financial statements

The Farm Animal Sanctuary

Statement of Financial Position

31 May 2025

	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
FIXED ASSETS					
Tangible assets	10	22,429	-	22,429	18,574
CURRENT ASSETS					
Stocks	11	1,425	-	1,425	1,500
Debtors	12	-	-	-	201
Cash at bank		<u>334,808</u>	<u>166,326</u>	<u>501,134</u>	<u>225,285</u>
		336,233	166,326	502,559	226,986
CREDITORS					
Amounts falling due within one year	13	(4,511)	-	(4,511)	(5,598)
NET CURRENT ASSETS					
		<u>331,722</u>	<u>166,326</u>	<u>498,048</u>	<u>221,388</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		354,151	166,326	520,477	239,962
CREDITORS					
Amounts falling due after more than one year	14	-	-	-	(4,000)
NET ASSETS					
		<u>354,151</u>	<u>166,326</u>	<u>520,477</u>	<u>235,962</u>
FUNDS					
Unrestricted funds	15			354,151	83,774
Restricted funds				<u>166,326</u>	<u>152,188</u>
TOTAL FUNDS					
				<u>520,477</u>	<u>235,962</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2025 and were signed on its behalf by:

L-Stuart

Mrs L Stuart - Trustee

The notes form part of these financial statements

The Farm Animal Sanctuary

Statement of Cash Flows
for the Year Ended 31 May 2025

	Notes	31.5.25 £	31.5.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>290,315</u>	<u>33,272</u>
Net cash provided by operating activities		<u>290,315</u>	<u>33,272</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(10,466)</u>	<u>(1,199)</u>
Net cash used in investing activities		<u>(10,466)</u>	<u>(1,199)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(4,000)</u>	<u>-</u>
Net cash (used in)/provided by financing activities		<u>(4,000)</u>	<u>-</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		275,849	32,073
Cash and cash equivalents at the beginning of the reporting period		<u>225,285</u>	<u>193,212</u>
Cash and cash equivalents at the end of the reporting period		<u>501,134</u>	<u>225,285</u>

The notes form part of these financial statements

The Farm Animal Sanctuary

Notes to the Statement of Cash Flows
for the Year Ended 31 May 2025

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

	31.5.25	31.5.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	284,515	41,082
Adjustments for:		
Depreciation charges	6,612	5,111
Decrease in stocks	75	-
Decrease/(increase) in debtors	201	(201)
Decrease in creditors	<u>(1,088)</u>	<u>(12,720)</u>
Net cash provided by operations	<u>290,315</u>	<u>33,272</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.24	Cash flow	At 31.5.25
	£	£	£
Net cash			
Cash at bank	<u>225,285</u>	<u>275,849</u>	<u>501,134</u>
	<u>225,285</u>	<u>275,849</u>	<u>501,134</u>
Total	<u>225,285</u>	<u>275,849</u>	<u>501,134</u>

The notes form part of these financial statements

The Farm Animal Sanctuary

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is possible a settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid income resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs from indirect nature necessary to support them.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Tangible fixed assets

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

Pens and huts	- 20% on reducing balance
Office equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Equipment	- 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.

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from 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.

2. DONATIONS AND LEGACIES

	31.5.25	31.5.24
	£	£
Donations	166,535	244,774
Gift aid	18,320	18,151
Legacies	320,000	8,997
Grants	8,000	6,400
Adoptions and visits	<u>52,840</u>	<u>34,013</u>
	<u>565,695</u>	<u>312,335</u>

3. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	£	£
Charities trust	5,692	6,025
CAF	2,927	1,265
Rural payments agency	8,649	13,829
Rent received	<u>2,376</u>	<u>2,216</u>
	<u>19,644</u>	<u>23,335</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

4. RAISING FUNDS

Raising donations and legacies

	31.5.25	31.5.24
	£	£
Postage, print and stationery	3,394	4,520
Advertising	<u>34,194</u>	<u>6,649</u>
	<u>37,588</u>	<u>11,169</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Agricultural work	16,281	-	16,281
Hire of equipment	3,461	-	3,461
Carcass removal	1,384	-	1,384
Depreciation	-	6,612	6,612
Feedstuffs	11,774	-	11,774
Grazing	5,392	-	5,392
Hay and straw	7,300	-	7,300
Light and heat	-	2,457	2,457
Motor and travel	-	4,103	4,103
Repairs and maintenance	-	4,550	4,550
Shearing	-	1,410	1,410
Sundry	-	1,835	1,835
Telephone	-	922	922
Veterinary fees and welfare	-	17,297	17,297
Wages, NI and employer pensions	-	124,363	124,363
Rent and rates	-	3,760	3,760
Website	-	6,437	6,437
Bank charges and interest	-	2,386	2,386
Insurances	-	3,848	3,848
Accountancy and professional fees	-	37,664	37,664
	<u>45,592</u>	<u>217,644</u>	<u>263,236</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Depreciation	6,612	-	-	6,612
Light and heat	2,457	-	-	2,457
Motor and travel	4,103	-	-	4,103
Repairs and maintenance	4,550	-	-	4,550
Shearing	1,410	-	-	1,410
Sundry	1,835	-	-	1,835
Telephone	922	-	-	922
Veterinary fees and welfare	17,297	-	-	17,297
Wages, NI and employer pensions	124,363	-	-	124,363
Rent and rates	3,760	-	-	3,760
Website	<u>6,437</u>	-	-	<u>6,437</u>
Carried forward	173,746	-	-	173,746

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

6. SUPPORT COSTS - continued

	Management £	Finance £	Governance costs £	Totals £
Brought forward	173,746	-	-	173,746
Bank charges and interest	-	2,386	-	2,386
Insurances	3,848	-	-	3,848
Accountancy and professional fees	-	-	37,664	37,664
	<u>177,594</u>	<u>2,386</u>	<u>37,664</u>	<u>217,644</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

8. STAFF COSTS

	31.5.25 £	31.5.24 £
Wages and salaries	<u>124,363</u>	<u>121,127</u>
	<u>124,363</u>	<u>121,127</u>

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

	31.5.25	31.5.24
Charitable activities	<u>8</u>	<u>8</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	245,709	66,626	312,335
Other trading activities	<u>23,335</u>	-	<u>23,335</u>
Total	<u>269,044</u>	<u>66,626</u>	<u>335,670</u>
EXPENDITURE ON			
Raising funds	11,169	-	11,169
Charitable activities			
Agricultural work	20,921	-	20,921
Hire of equipment	3,646	-	3,646
Carcass removal	3,274	-	3,274
Depreciation	5,111	-	5,111
Feedstuffs	22,589	-	22,589
Grazing	5,136	-	5,136

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Hay and straw	8,884	-	8,884
Light and heat	4,355	-	4,355
Motor and travel	4,312	-	4,312
Repairs and maintenance	7,225	-	7,225
Shearing	2,017	-	2,017
Sundry	1,063	-	1,063
Telephone	1,386	-	1,386
Veterinary fees and welfare	24,318	-	24,318
Wages, NI and employer pensions	121,127	-	121,127
Rent and rates	4,953	-	4,953
Website	4,162	-	4,162
Bank charges and interest	1,671	-	1,671
Insurances	4,067	-	4,067
Accountancy and professional fees	<u>33,202</u>	-	<u>33,202</u>
Total	<u>294,588</u>	-	<u>294,588</u>
NET INCOME/(EXPENDITURE)	(25,544)	66,626	41,082
RECONCILIATION OF FUNDS			
Total funds brought forward	109,318	85,562	194,880
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>83,774</u>	<u>152,188</u>	<u>235,962</u>

10. TANGIBLE FIXED ASSETS

	Pens and huts £	Office equipment £	Motor vehicles £	Equipment £	Totals £
COST					
At 1 June 2024	68,123	1,684	5,000	7,188	81,995
Additions	<u>-</u>	<u>-</u>	<u>10,216</u>	<u>250</u>	<u>10,466</u>
At 31 May 2025	<u>68,123</u>	<u>1,684</u>	<u>15,216</u>	<u>7,438</u>	<u>92,461</u>
DEPRECIATION					
At 1 June 2024	55,148	1,402	2,188	4,683	63,421
Charge for year	<u>2,595</u>	<u>70</u>	<u>3,257</u>	<u>689</u>	<u>6,611</u>
At 31 May 2025	<u>57,743</u>	<u>1,472</u>	<u>5,445</u>	<u>5,372</u>	<u>70,032</u>
NET BOOK VALUE					
At 31 May 2025	<u>10,380</u>	<u>212</u>	<u>9,771</u>	<u>2,066</u>	<u>22,429</u>
At 31 May 2024	<u>12,975</u>	<u>282</u>	<u>2,812</u>	<u>2,505</u>	<u>18,574</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. STOCKS		31.5.25	31.5.24
		£	£
Stocks		<u>1,425</u>	<u>1,500</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.5.25	31.5.24
		£	£
Trade debtors		<u>-</u>	<u>201</u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.5.25	31.5.24
		£	£
Social security and other taxes		1,761	2,998
Accrued expenses		<u>2,750</u>	<u>2,600</u>
		<u>4,511</u>	<u>5,598</u>
14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		31.5.25	31.5.24
		£	£
Other loans		<u>-</u>	<u>4,000</u>

Other loans consisted of a loan from the Trustee J K Hives of £Nil (2024 - 4,000).

15. MOVEMENT IN FUNDS		Net movement in funds	At 31.5.25
	At 1.6.24	£	£
Unrestricted funds			
General fund	83,774	270,377	354,151
Restricted funds			
Restricted fund	152,188	14,138	166,326
	<u>235,962</u>	<u>284,515</u>	<u>520,477</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	571,201	(300,824)	270,377
Restricted funds			
Restricted fund	14,138	-	14,138
	<u>585,339</u>	<u>(300,824)</u>	<u>284,515</u>
TOTAL FUNDS			

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

15. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	109,318	(25,544)	83,774
Restricted funds			
Restricted fund	85,562	66,626	152,188
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>194,880</u>	<u>41,082</u>	<u>235,962</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	269,044	(294,588)	(25,544)
Restricted funds			
Restricted fund	66,626	-	66,626
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>335,670</u>	<u>(294,588)</u>	<u>41,082</u>

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

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	109,318	244,833	354,151
Restricted funds			
Restricted fund	85,562	80,764	166,326
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>194,880</u>	<u>325,597</u>	<u>520,477</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

15. 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 £	Movement in funds £
Unrestricted funds			
General fund	840,245	(595,412)	244,833
Restricted funds			
Restricted fund	80,764	-	80,764
TOTAL FUNDS	<u>921,009</u>	<u>(595,412)</u>	<u>325,597</u>

16. RELATED PARTY DISCLOSURES

There is a 20 year lease in existence from 4 December 2015 to 3 December 2035 between Goodheart Animal Sanctuaries and Manor Orchard Farm.

The Farm Animal Sanctuary
Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	166,535	244,774
Gift aid	18,320	18,151
Legacies	320,000	8,997
Grants	8,000	6,400
Adoptions and visits	<u>52,840</u>	<u>34,013</u>
	565,695	312,335
Other trading activities		
Charities trust	5,692	6,025
CAF	2,927	1,265
Rural payments agency	8,649	13,829
Rent received	<u>2,376</u>	<u>2,216</u>
	<u>19,644</u>	<u>23,335</u>
Total incoming resources	585,339	335,670
EXPENDITURE		
Raising donations and legacies		
Postage, print and stationery	3,394	4,520
Advertising	<u>34,194</u>	<u>6,649</u>
	37,588	11,169
Charitable activities		
Hire of equipment	3,461	3,646
Carcass removal	1,384	3,274
Feedstuffs	11,774	22,589
Grazing	5,392	5,136
Hay and straw	7,300	8,884
Agricultural work	<u>16,281</u>	<u>20,921</u>
	45,592	64,450
Support costs		
Management		
Wages and NI	124,363	121,127
Rent and rates	3,760	4,953
Insurance	3,848	4,067
Light and heat	2,457	4,355
Telephone	922	1,386
Sundries	1,835	1,063
Motor and travel	4,103	4,312
Repairs and maintenance	4,550	7,225
Carried forward	145,838	148,488

This page does not form part of the statutory financial statements

The Farm Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	31.5.25	31.5.24
	£	£
Management		
Brought forward	145,838	148,488
Shearing	1,410	2,017
Veterinary fees and welfare	17,297	24,318
Website	6,437	4,162
Pens and huts	2,595	3,244
Office equipment	71	94
Motor vehicles	3,257	938
Equipment	<u>689</u>	<u>835</u>
	177,594	184,096
Finance		
Bank charges	2,386	1,671
Governance costs		
Accountancy and professional fees	<u>37,664</u>	<u>33,202</u>
Total resources expended	<u>300,824</u>	<u>294,588</u>
Net income	<u>284,515</u>	<u>41,082</u>

This page does not form part of the statutory financial statements

THE FARM ANIMAL SANCTUARY

England & Wales - Charity number 702287

Accounts

REGISTERED CHARITY NUMBER: 702287

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
The Farm Animal Sanctuary

Davies Archytas Accountants Ltd
14 The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

The Farm Animal Sanctuary

Contents of the Financial Statements
for the Year Ended 31 May 2024

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The Farm Animal Sanctuary
Trustees' Report
for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 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:

- To promote humane behaviour towards farm animals by providing and maintaining a sanctuary for the care, rehabilitation and protection of such farm animals that are abandoned, mistreated, neglected or otherwise in need of care.
- To advance the education of the public in matters relating to farm animal welfare, responsible ownership and the ethical treatment of farm animals, including promoting awareness of the physical and psychological needs of farm animals.
- To relieve the suffering of farm animals in need of care and attention by providing rescue, veterinary treatment, rehoming services (where appropriate) and lifelong sanctuary to those farm animals that cannot be rehomed.
- To promote ethical and sustainable practices in relation to the treatment of farm animals including the reduction of farm animal cruelty and exploitation through advocacy, campaigns and engagement with policy makers.

Once again, it has been a very mixed twelve months, as always, our activities are very much influenced by weather conditions.

Fences and field shelters had suffered from the heavy winds and periods of torrential rain we suffered during the winter months and therefore we had quite a list of "things that needed to be done."

The very popular "Sheepover" event was back on again. People bring their tents and camper vans and spend the weekend living amongst a selection of our sheep. Vegan food and drinks are supplied, people are free to tour the farm and see the other animals in their natural surroundings. It's an extremely satisfying fund-raising exercise. There's a lovely community feeling building up at these events as people make new friends and have the opportunity to see rescued animals relaxing in a safe environment.

Over the twelve months the usual array of animals arrived at the gates, unwanted lambs left to fend for themselves, old ewes left to die through lack of basic care or were no longer considered to be worth their keep, because of their poor condition and health problems it would have cost more to have them slaughtered than their worth. Ducks, ex battery hens, abandoned cockerels and chicks.

Very aware of not overstocking, if we are unable to find a suitable space, we use an organisation known as Sanctuaries United, who help to find suitable homes for animals through the medium of social media. These are animals who may be unwanted, have been abandoned, or the circumstances of the owner has changed, and they are unable to continue to care for them. Rehoming animals such as pigs, sheep, cattle and poultry are pretty much impossible, farm animals have found their way to sanctuaries because they were unwanted, not profitable.

However, it can be different with horses. Most of the horses who come to us are either fully retired because of their age or have behavioural and/or medical problems.

The Farm Animal Sanctuary
Trustees' Report
for the Year Ended 31 May 2024

OBJECTIVES AND ACTIVITIES

Significant activities

The 'Crisis Appeal' was very successful, raising over £90,000, together with media appeals raising over £5,000 and The Dibnah Foundation generously offering a grant towards the appeal amounting to £5,000.

The Freedom Festival held in mid-August consisting of food, music, camping and stallholders raised a huge £18,475 the most successful event in our history.

The Sheeпоver events are proving very popular and have raised just shy of £4,000 between them.

In order to purchase a new animal ambulance following the previous vehicle becoming uneconomical to repair income amounting to £2,000 was raised.

Our Festive Fayre was held in November, as part of this fayre a new 'Tree of Light' campaign was undertaken where supporters could name a light on our Christmas Tree as a tribute to a beloved animal or human bringing in income of just over £2,500.

Legacies continue to be an important source of income and we have partnered with 'FreeWills' to help us with this process. An awareness campaign in January 2024 continues to bring in potential revenue from donors once they pass.

We continue to open each weekend to visitors by prior appointment. These prove very popular and feedback has been very positive from an education and advocacy perspective.

We also continue to work with local schools and colleges to provide invaluable work experience placements. A new venture this year has been to team up with PAL Fitness Education to provide an activity week in October for disadvantaged children from the Wychavon district.

Manor Orchard Farm is on the market for sale. When our Tenancy Agreement comes to an end in December 2025, we must have raised the funds to buy the property. We are determined that we will do this as it will be impossible to re-home all of our animals. We have now employed two professional fundraisers and also have many plans in action which are already bringing in financial support.

We have now successfully provided a secure home for over 600 rescued farm animals. This has not only included their day-to-day care but also veterinary treatment when needed. Such examples include Zsa Zsa our alpaca requiring a leg amputation and prosthetic limb and Harvey the donkey requiring critical colic surgery at the Three Counties Equine Hospital.

Key rescues undertaken in the year:

A number of lambs were rescued in the year, Oscar found in brambles, Love and Star found in a bin and Jazz found curled up with the recumbent mother who sadly later died.

Following a report of neglect and welfare issues eight Shetland sheep were rescued between ourselves and Surge rescue, later it was discovered most of the ewes were found to be in lamb adding a further five to the count.

Following a change in their circumstances for their owner which meant Chester and Cocoa two goats from Gloucester were losing their home were also rescued in the year.

A pair of seven-year-old donkeys Clive and Ernie were also taken in by us, both Clive and Ernie were originally kept by an elderly gentleman in failing health who was struggling to keep up with their care. Both donkeys required significant dental attention and treatment for a high worm burden.

The Farm Animal Sanctuary

Trustees' Report
for the Year Ended 31 May 2024

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees are of the opinion that the activities undertaken in accordance with the objectives of the charity meet the definition of public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

These are costs incurred in attracting voluntary income.

FINANCIAL REVIEW

Reserves policy

The trustees aim to retain sufficient reserves in order to cover the equivalent of 6 months basic running costs.

Going concern

The financial statements have been prepared on a going concern basis. The balance sheet shows a position of net surplus at 31 May 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is governed by its Constitution dated 9 October 1989.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

702287

Principal address

Manor Orchard Farm
School Lane
Middle Littleton
Evesham
WR11 8LN

Trustees

Miss J Taylor (resigned 15 November 2024)
Mrs J R Kemp
Miss S Spiers
Mrs L Stuart
Miss S A Spiers
Miss N R Pulfer (appointed 15 November 2024)

Independent Examiner

Davies Archytas Accountants Ltd
14 The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

The Farm Animal Sanctuary

Trustees' Report
for the Year Ended 31 May 2024

Approved by order of the board of trustees on 28 March 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J Kemp', written over a horizontal line.

Mrs J Kemp - Trustee

Independent Examiner's Report to the Trustees of
The Farm Animal Sanctuary

Independent examiner's report to the trustees of The Farm Animal Sanctuary

I report to the charity trustees on my examination of the accounts of The Farm Animal Sanctuary (the Trust) for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Daryl Davies
The Association of Chartered Certified Accountants

Davies Archytas Accountants Ltd
14 The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

28 March 2025

The Farm Animal Sanctuary

Statement of Financial Activities
for the Year Ended 31 May 2024

	Notes	Unrestricted fund £	Restricted fund £	31.5.24 Total funds £	31.5.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	245,709	66,626	312,335	296,413
Other trading activities	3	<u>23,335</u>	-	<u>23,335</u>	<u>13,072</u>
Total		<u>269,044</u>	<u>66,626</u>	<u>335,670</u>	<u>309,485</u>
EXPENDITURE ON					
Raising funds	4	11,169	-	11,169	6,063
Charitable activities	5				
Agricultural work		20,921	-	20,921	22,564
Hire of equipment		3,646	-	3,646	3,358
Carcass removal		3,274	-	3,274	1,156
Depreciation		5,111	-	5,111	6,144
Feedstuffs		22,589	-	22,589	64,976
Grazing		5,136	-	5,136	4,891
Hay and straw		8,884	-	8,884	3,324
Light and heat		4,355	-	4,355	3,433
Motor and travel		4,312	-	4,312	2,149
Repairs and maintenance		7,225	-	7,225	4,101
Shearing		2,017	-	2,017	1,334
Sundry		1,063	-	1,063	655
Telephone		1,386	-	1,386	1,680
Veterinary fees and welfare		24,318	-	24,318	25,346
Wages, NI and employer pensions		121,127	-	121,127	87,582
Rent and rates		4,953	-	4,953	4,323
Website		4,162	-	4,162	3,876
Bank charges and interest		1,671	-	1,671	909
Insurances		4,067	-	4,067	3,442
Accountancy and professional fees		<u>33,202</u>	-	<u>33,202</u>	<u>36,436</u>
Total		<u>294,588</u>	-	<u>294,588</u>	<u>287,742</u>
NET INCOME/(EXPENDITURE)		(25,544)	66,626	41,082	21,743
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>109,318</u>	<u>85,562</u>	<u>194,880</u>	<u>173,137</u>
TOTAL FUNDS CARRIED FORWARD		<u>83,774</u>	<u>152,188</u>	<u>235,962</u>	<u>194,880</u>

The notes form part of these financial statements

The Farm Animal Sanctuary

Statement of Financial Position

31 May 2024

	Notes	Unrestricted fund £	Restricted fund £	31.5.24 Total funds £	31.5.23 Total funds £
FIXED ASSETS					
Tangible assets	10	18,574	-	18,574	22,486
CURRENT ASSETS					
Stocks	11	1,500	-	1,500	1,500
Debtors	12	201	-	201	-
Cash at bank		<u>73,097</u>	<u>152,188</u>	<u>225,285</u>	<u>193,212</u>
		74,798	152,188	226,986	194,712
CREDITORS					
Amounts falling due within one year	13	(5,598)	-	(5,598)	(18,318)
NET CURRENT ASSETS					
		<u>69,200</u>	<u>152,188</u>	<u>221,388</u>	<u>176,394</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		87,774	152,188	239,962	198,880
CREDITORS					
Amounts falling due after more than one year	14	(4,000)	-	(4,000)	(4,000)
NET ASSETS					
		<u>83,774</u>	<u>152,188</u>	<u>235,962</u>	<u>194,880</u>
FUNDS					
Unrestricted funds	15			83,774	109,318
Restricted funds				<u>152,188</u>	<u>85,562</u>
TOTAL FUNDS					
				<u>235,962</u>	<u>194,880</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2025 and were signed on its behalf by:



J Kemp - Trustee

The notes form part of these financial statements

The Farm Animal Sanctuary

Notes to the Financial Statements
for the Year Ended 31 May 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is possible a settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid income resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs from indirect nature necessary to support them.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Tangible fixed assets

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

Pens and huts	- 20% on reducing balance
Office equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Equipment	- 25% on reducing balance

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

1. ACCOUNTING POLICIES - continued

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 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.

2. DONATIONS AND LEGACIES

	31.5.24	31.5.23
	£	£
Donations	244,774	228,180
Gift aid	18,151	24,207
Legacies	8,997	25,750
Grants	6,400	-
Adoptions and visits	<u>34,013</u>	<u>18,276</u>
	<u>312,335</u>	<u>296,413</u>

3. OTHER TRADING ACTIVITIES

	31.5.24	31.5.23
	£	£
Charities trust	6,025	-
CAF	1,265	3,126
Rural payments agency	13,829	5,786
Rent received	<u>2,216</u>	<u>4,160</u>
	<u>23,335</u>	<u>13,072</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

4. RAISING FUNDS

Raising donations and legacies

	31.5.24	31.5.23
	£	£
Postage, print and stationery	4,520	4,182
Advertising	<u>6,649</u>	<u>1,881</u>
	<u>11,169</u>	<u>6,063</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Agricultural work	20,921	-	20,921
Hire of equipment	3,646	-	3,646
Carcass removal	3,274	-	3,274
Depreciation	-	5,111	5,111
Feedstuffs	22,589	-	22,589
Grazing	5,136	-	5,136
Hay and straw	8,884	-	8,884
Light and heat	-	4,355	4,355
Motor and travel	-	4,312	4,312
Repairs and maintenance	-	7,225	7,225
Shearing	-	2,017	2,017
Sundry	-	1,063	1,063
Telephone	-	1,386	1,386
Veterinary fees and welfare	-	24,318	24,318
Wages, NI and employer pensions	-	121,127	121,127
Rent and rates	-	4,953	4,953
Website	-	4,162	4,162
Bank charges and interest	-	1,671	1,671
Insurances	-	4,067	4,067
Accountancy and professional fees	-	<u>33,202</u>	<u>33,202</u>
	<u>64,450</u>	<u>218,969</u>	<u>283,419</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Depreciation	5,111	-	-	5,111
Light and heat	4,355	-	-	4,355
Motor and travel	4,312	-	-	4,312
Repairs and maintenance	7,225	-	-	7,225
Shearing	2,017	-	-	2,017
Sundry	1,063	-	-	1,063
Telephone	1,386	-	-	1,386
Veterinary fees and welfare	24,318	-	-	24,318
Wages, NI and employer pensions	121,127	-	-	121,127
Rent and rates	<u>4,953</u>	-	-	<u>4,953</u>
Carried forward	175,867	-	-	175,867

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

6. SUPPORT COSTS - continued

	Management £	Finance £	Governance costs £	Totals £
Brought forward	175,867	-	-	175,867
Website	4,162	-	-	4,162
Bank charges and interest	-	1,671	-	1,671
Insurances	4,067	-	-	4,067
Accountancy and professional fees	-	-	<u>33,202</u>	<u>33,202</u>
	<u>184,096</u>	<u>1,671</u>	<u>33,202</u>	<u>218,969</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

8. STAFF COSTS

	31.5.24 £	31.5.23 £
Wages and salaries	<u>121,127</u>	<u>87,582</u>
	<u>121,127</u>	<u>87,582</u>

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

	31.5.24	31.5.23
Charitable activities	<u>8</u>	<u>6</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	210,851	85,562	296,413
Other trading activities	<u>13,072</u>	<u>-</u>	<u>13,072</u>
Total	<u>223,923</u>	<u>85,562</u>	<u>309,485</u>
EXPENDITURE ON			
Raising funds	6,063	-	6,063
Charitable activities			
Agricultural work	22,564	-	22,564
Hire of equipment	3,358	-	3,358
Carcass removal	1,156	-	1,156
Depreciation	6,144	-	6,144

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

9. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
Feedstuffs	64,976	-	64,976
Grazing	4,891	-	4,891
Hay and straw	3,324	-	3,324
Light and heat	3,433	-	3,433
Motor and travel	2,149	-	2,149
Repairs and maintenance	4,101	-	4,101
Shearing	1,334	-	1,334
Sundry	655	-	655
Telephone	1,680	-	1,680
Veterinary fees and welfare	25,346	-	25,346
Wages, NI and employer pensions	87,582	-	87,582
Rent and rates	4,323	-	4,323
Website	3,876	-	3,876
Bank charges and interest	909	-	909
Insurances	3,442	-	3,442
Accountancy and professional fees	<u>36,436</u>	-	<u>36,436</u>
Total	<u>287,742</u>	-	<u>287,742</u>
NET INCOME/(EXPENDITURE)	(63,819)	85,562	21,743
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>173,137</u>	-	<u>173,137</u>
TOTAL FUNDS CARRIED FORWARD	<u>109,318</u>	<u>85,562</u>	<u>194,880</u>

10. **TANGIBLE FIXED ASSETS**

	Pens and huts £	Office equipment £	Motor vehicles £	Equipment £	Totals £
COST					
At 1 June 2023	68,123	1,684	5,000	5,989	80,796
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,199</u>	<u>1,199</u>
At 31 May 2024	<u>68,123</u>	<u>1,684</u>	<u>5,000</u>	<u>7,188</u>	<u>81,995</u>
DEPRECIATION					
At 1 June 2023	51,904	1,308	1,250	3,848	58,310
Charge for year	<u>3,244</u>	<u>94</u>	<u>938</u>	<u>835</u>	<u>5,111</u>
At 31 May 2024	<u>55,148</u>	<u>1,402</u>	<u>2,188</u>	<u>4,683</u>	<u>63,421</u>
NET BOOK VALUE					
At 31 May 2024	<u>12,975</u>	<u>282</u>	<u>2,812</u>	<u>2,505</u>	<u>18,574</u>
At 31 May 2023	<u>16,219</u>	<u>376</u>	<u>3,750</u>	<u>2,141</u>	<u>22,486</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

11. STOCKS		31.5.24	31.5.23
		£	£
Stocks		<u>1,500</u>	<u>1,500</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.5.24	31.5.23
		£	£
Trade debtors		<u>201</u>	<u>-</u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.5.24	31.5.23
		£	£
Social security and other taxes		2,998	1,452
Other loans		-	8,346
Accrued expenses		<u>2,600</u>	<u>8,520</u>
		<u>5,598</u>	<u>18,318</u>
14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		31.5.24	31.5.23
		£	£
Other loans		<u>4,000</u>	<u>4,000</u>

The Charity had an ongoing Co-Operation and Loan agreement in place during the year ended 31 May 2024, amounting to £Nil (2023 - £8,346) from Goodheart Animal Sanctuaries.

Other loans consisted of a loan from the Trustee J K Hives of £4,000 (2023 - 4,000).

15. MOVEMENT IN FUNDS		Net movement in funds	At 31.5.24
	At 1.6.23	£	£
Unrestricted funds			
General fund	109,318	(25,544)	83,774
Restricted funds			
Restricted fund	85,562	66,626	152,188
	<u>194,880</u>	<u>41,082</u>	<u>235,962</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

15. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	269,044	(294,588)	(25,544)
Restricted funds			
Restricted fund	66,626	-	66,626
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>335,670</u>	<u>(294,588)</u>	<u>41,082</u>

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	173,137	(63,819)	109,318
Restricted funds			
Restricted fund	-	85,562	85,562
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>173,137</u>	<u>21,743</u>	<u>194,880</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,923	(287,742)	(63,819)
Restricted funds			
Restricted fund	85,562	-	85,562
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>309,485</u>	<u>(287,742)</u>	<u>21,743</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

15. MOVEMENT IN FUNDS - continued

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

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	173,137	(89,363)	83,774
Restricted funds			
Restricted fund	-	152,188	152,188
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>173,137</u>	<u>62,825</u>	<u>235,962</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 £	Movement in funds £
Unrestricted funds			
General fund	492,967	(582,330)	(89,363)
Restricted funds			
Restricted fund	152,188	-	152,188
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>645,155</u>	<u>(582,330)</u>	<u>62,825</u>

16. RELATED PARTY DISCLOSURES

There is a 20 year lease in existence from 4 December 2015 to 3 December 2035 between Goodheart Animal Sanctuaries and Manor Orchard Farm.

17. POST BALANCE SHEET EVENTS

A legacy amounting to approximately £390k has been left to the charity.

However, following the Grant of Probate being issued the deceased's executors (the solicitors) have a policy that distributions from the estate are not made for a period of 10 months in order to mitigate risk against any possible claim being brought against the estate. Therefore due to this policy being in place any remittance will not be received until May 2025 at the earliest.

The Farm Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	31.5.24	31.5.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	244,774	228,180
Gift aid	18,151	24,207
Legacies	8,997	25,750
Grants	6,400	-
Adoptions and visits	<u>34,013</u>	<u>18,276</u>
	312,335	296,413
Other trading activities		
Charities trust	6,025	-
CAF	1,265	3,126
Rural payments agency	13,829	5,786
Rent received	<u>2,216</u>	<u>4,160</u>
	<u>23,335</u>	<u>13,072</u>
Total incoming resources	335,670	309,485
EXPENDITURE		
Raising donations and legacies		
Postage, print and stationery	4,520	4,182
Advertising	<u>6,649</u>	<u>1,881</u>
	11,169	6,063
Charitable activities		
Hire of equipment	3,646	3,358
Carcass removal	3,274	1,156
Feedstuffs	22,589	44,282
Grazing	5,136	4,891
Hay and straw	8,884	24,018
Agricultural work	<u>20,921</u>	<u>22,564</u>
	64,450	100,269
Support costs		
Management		
Wages and NI	121,127	87,582
Rent and rates	4,953	4,323
Insurance	4,067	3,442
Light and heat	4,355	3,433
Telephone	1,386	1,680
Sundries	1,063	655
Motor and travel	4,312	2,149
Carried forward	141,263	103,264

This page does not form part of the statutory financial statements

The Farm Animal Sanctuary
Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	31.5.24	31.5.23
	£	£
Management		
Brought forward	141,263	103,264
Repairs and maintenance	7,225	4,101
Shearing	2,017	2,313
Veterinary fees and welfare	24,318	24,367
Website	4,162	3,876
Pens and huts	3,244	4,055
Office equipment	94	125
Motor vehicles	938	1,250
Equipment	<u>835</u>	<u>714</u>
	184,096	144,065
Finance		
Bank charges	1,671	909
Governance costs		
Accountancy and professional fees	<u>33,202</u>	<u>36,436</u>
Total resources expended	<u>294,588</u>	<u>287,742</u>
Net income	<u>41,082</u>	<u>21,743</u>

This page does not form part of the statutory financial statements

THE FARM ANIMAL SANCTUARY

England & Wales - Charity number 702287

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
The Farm Animal Sanctuary

Davies Archytas Accountants Ltd
14, The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

The Farm Animal Sanctuary

Contents of the Financial Statements
for the Year Ended 31 May 2023

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The Farm Animal Sanctuary

Trustees' Report for the Year Ended 31 May 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 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:

- To provide for the care and protection of farm animals in need be reason of sickness, maltreatment, poor circumstances, ill-usage or similar causes.
- To help prevent cruelty and suffering to farm animals.
- To promote research into welfare matters relating to the abuse of farm animals and the publication of the results thereof.

Once again, it has been a very mixed twelve months, as always, our activities are very much influenced by Covid and weather conditions. Lack of rain in early spring led to drought conditions, grass stopped growing, what was left was yellow and contained no nutrition. Hay, which was in short supply, had to be fed to all the sheep and cattle, plus vitamin feed blocks to keep them all in good condition, all of which ate heavily into our funds. The fields looked more like deserts than green paddocks, eventually the weather changed for the better, grass was growing well and the cattle and sheep, who were beginning to get restless, were let back out into fields, much to their joy.

Fences and field shelters had suffered from the heavy winds and periods of torrential rain we suffered during the winter months and early spring, we had quite a list of "things that needed to be done."

Bird Flu restrictions finally came to an end, it was good to see all the birds back out in the open, free to carry on with their scratching around for insects and sunbathing, able to enjoy a natural lifestyle again.

The eventual lifting of Covid restrictions meant we were able to re-open the gates to visitors, one of the best ventures to bring in funds and new supporters. The very popular "Sheepover" event was back on again. People bring their tents and camper vans and spend the weekend living amongst a selection of our sheep. Vegan food and drinks are supplied, people are free to tour the farm and see the other animals in their natural surroundings. It's an extremely satisfying fund-raising exercise. There's a lovely community feeling building up at these events as people make new friends and have the opportunity to see rescued animals relaxing in a safe environment.

Over the twelve months the usual array of animals arrived at the gates, unwanted lambs left to fend for themselves, old ewes left to die through lack of basic care or were no longer considered to be worth their keep, because of their poor condition and health problems it would have cost more to have them slaughtered than their worth. Ducks, ex battery hens, abandoned cockerels, chicks from School 'educational' lessons. Schools are continuing to have this 'hatching' project without giving a thought to what's going to happen to the chicks.

Very aware of not overstocking, if we are unable to find a suitable space, we use an organisation known as Sanctuaries United, who help to find suitable homes for animals through the medium of social media. These are animals who may be unwanted, have been abandoned, or the circumstances of the owner has changed, and they are unable to continue to care for them. Rehoming animals such as pigs, sheep, cattle and poultry are pretty much impossible, farm animals have found their way to sanctuaries because they were unwanted, not profitable.

However, it can be different with horses. Most of the horses who come to us are either fully retired because of their age or have behavioural and/or medical problems. Two horses who came to us as neglected youngsters were ready to be handled as individuals with a knowledgeable owner, Billy, our black gypsy cob and Flora the Appaloosa mare. Both have found the best owners we could have wished for; they're both doing extremely well in their new happy homes and now have the perfect homes for life.

The Farm Animal Sanctuary

Trustees' Report for the Year Ended 31 May 2023

OBJECTIVES AND ACTIVITIES

Significant activities

The Halloween event and Christmas Carol event were very well supported once again, visitors were very generous with their donations and their best wishes, we'll be seeing them all again. Our first ever Easter Event was highly successful, Moo Free, the vegan chocolate Company donated 800 Easter eggs. Not surprisingly they all found a home, many of them were re-donated to a childrens' Hospice.

The next few months brought a mixture of storms and sunshine, sheep and cattle went back out into the fields after spending the winter in the barns, sheep shearing went ahead in between the showers, plans for the next fundraising events were confirmed, all we needed was for the weather to be in our favour.

We supported the successful campaign to restore "sentient being" status to farm animals, also campaigns to ban fur farming, the importing of Foie Gras, live exports and the compulsory installation of CCTV cameras in Slaughterhouses, just to name a few.

We can now make it public that Manor Orchard Farm is on the market for sale. When our Tenancy Agreement comes to an end in December 2025, we must have raised the funds to buy the property. We are determined that we will do this as it will be impossible to re-home all of our animals. We have now employed two professional fundraisers, and also have many plans in action which are already bringing in financial support.

A changeable year, as always, however we have a new updated website, supporter numbers are going up weekly thanks to all the information we put out on social media, we can look forward to a positive future at Manor Orchard Farm.

Public benefit

The trustees are of the opinion that the activities undertaken in accordance with the objectives of the charity meet the definition of public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

These are costs incurred in attracting voluntary income.

FINANCIAL REVIEW

Reserves policy

The trustees aim to retain sufficient reserves in order to cover the equivalent of 6 months basic running costs.

Going concern

The financial statements have been prepared on a going concern basis. The balance sheet shows a position of net surplus at 31 May 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is governed by its Constitution dated 9 October 1989.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

702287

The Farm Animal Sanctuary
Trustees' Report
for the Year Ended 31 May 2023

Principal address

Manor Orchard Farm
School Lane
Middle Littleton
Evesham
WR11 8LN

Trustees

Mrs J Taylor
Mrs J Kemp

Independent Examiner

Davies Archytas Accountants Ltd
14, The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

Approved by order of the board of trustees on 31 October 2023 and signed on its behalf by:

Mrs J Taylor - Trustee

Independent Examiner's Report to the Trustees of
The Farm Animal Sanctuary

Independent examiner's report to the trustees of The Farm Animal Sanctuary

I report to the charity trustees on my examination of the accounts of The Farm Animal Sanctuary (the Trust) for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Daryl Davies
The Association of Chartered Certified Accountants

Davies Archytas Accountants Ltd
14, The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

31 October 2023

The Farm Animal Sanctuary

Statement of Financial Activities
for the Year Ended 31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	210,851	85,562	296,413	321,942
Other trading activities	3	13,072	-	13,072	19,171
Other income		-	-	-	667
Total		<u>223,923</u>	<u>85,562</u>	<u>309,485</u>	<u>341,780</u>
EXPENDITURE ON					
Raising funds	4	6,063	-	6,063	10,831
Charitable activities					
Agricultural work	5	22,564	-	22,564	16,066
Hire of equipment		3,358	-	3,358	1,296
Carcass removal		1,156	-	1,156	1,930
Depreciation		6,144	-	6,144	6,186
Feedstuffs		64,976	-	64,976	36,256
Grazing		4,891	-	4,891	2,550
Hay and straw		3,324	-	3,324	5,717
Light and heat		3,433	-	3,433	2,168
Motor and travel		2,149	-	2,149	2,932
Repairs and maintenance		4,101	-	4,101	1,103
Shearing		1,334	-	1,334	1,306
Sundry		655	-	655	983
Telephone		1,680	-	1,680	774
Veterinary fees and welfare		25,346	-	25,346	28,243
Wages and NI		87,582	-	87,582	88,758
Rent and rates		4,323	-	4,323	1,529
Website		3,876	-	3,876	4,591
Bank charges and interest		909	-	909	632
Insurances		3,442	-	3,442	2,840
Accountancy and legal fees		36,436	-	36,436	9,236
Total		<u>287,742</u>	<u>-</u>	<u>287,742</u>	<u>225,927</u>
NET INCOME/(EXPENDITURE)		(63,819)	85,562	21,743	115,853
RECONCILIATION OF FUNDS					
Total funds brought forward		173,137	-	173,137	57,284
TOTAL FUNDS CARRIED FORWARD		<u>109,318</u>	<u>85,562</u>	<u>194,880</u>	<u>173,137</u>

The notes form part of these financial statements

The Farm Animal Sanctuary

Statement of Financial Position

31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
FIXED ASSETS					
Tangible assets	10	22,486	-	22,486	23,630
CURRENT ASSETS					
Stocks	11	1,500	-	1,500	1,500
Cash at bank		107,650	85,562	193,212	180,661
		<u>109,150</u>	<u>85,562</u>	<u>194,712</u>	<u>182,161</u>
CREDITORS					
Amounts falling due within one year	12	(18,318)	-	(18,318)	(5,308)
NET CURRENT ASSETS					
		<u>90,832</u>	<u>85,562</u>	<u>176,394</u>	<u>176,853</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		113,318	85,562	198,880	200,483
CREDITORS					
Amounts falling due after more than one year	13	(4,000)	-	(4,000)	(27,346)
NET ASSETS					
		<u>109,318</u>	<u>85,562</u>	<u>194,880</u>	<u>173,137</u>
FUNDS					
	14				
Unrestricted funds				109,318	173,137
Restricted funds				85,562	-
TOTAL FUNDS					
				<u>194,880</u>	<u>173,137</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 and were signed on its behalf by:

J Taylor - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is possible a settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid income resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs from indirect nature necessary to support them.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Tangible fixed assets

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

Pens and huts	- 20% on reducing balance
Office equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Equipment	- 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.

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from 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.

2. DONATIONS AND LEGACIES

	31.5.23	31.5.22
	£	£
Donations	228,180	140,976
Gift aid	24,207	11,142
Legacies	25,750	147,467
Adoptions and visits	18,276	22,357
	<u>296,413</u>	<u>321,942</u>

3. OTHER TRADING ACTIVITIES

	31.5.23	31.5.22
	£	£
Charities trust	-	2,500
CAF	3,126	4,800
Rural payments agency	5,786	6,871
Rent received	4,160	5,000
	<u>13,072</u>	<u>19,171</u>

4. RAISING FUNDS

Raising donations and legacies

	31.5.23	31.5.22
	£	£
Postage, print and stationery	4,182	9,854
Advertising and fundraising	1,881	977
	<u>6,063</u>	<u>10,831</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Agricultural work	22,564	-	22,564
Hire of equipment	3,358	-	3,358
Carcass removal	1,156	-	1,156
Depreciation	-	6,144	6,144
Feedstuffs	64,976	-	64,976
Grazing	4,891	-	4,891
Hay and straw	3,324	-	3,324
Light and heat	-	3,433	3,433
Motor and travel	-	2,149	2,149
Repairs and maintenance	-	4,101	4,101
Shearing	-	1,334	1,334
Sundry	-	655	655
Telephone	-	1,680	1,680
Veterinary fees and welfare	-	25,346	25,346
Wages and NI	-	87,582	87,582
Rent and rates	-	4,323	4,323
Website	-	3,876	3,876
Bank charges and interest	-	909	909
Insurances	-	3,442	3,442
Accountancy and legal fees	-	36,436	36,436
	<u>100,269</u>	<u>181,410</u>	<u>281,679</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Depreciation	6,144	-	-	6,144
Light and heat	3,433	-	-	3,433
Motor and travel	2,149	-	-	2,149
Repairs and maintenance	4,101	-	-	4,101
Shearing	1,334	-	-	1,334
Sundry	655	-	-	655
Telephone	1,680	-	-	1,680
Veterinary fees and welfare	25,346	-	-	25,346
Wages and NI	87,582	-	-	87,582
Rent and rates	4,323	-	-	4,323
Website	3,876	-	-	3,876
Bank charges and interest	-	909	-	909
Insurances	3,442	-	-	3,442
Accountancy and legal fees	-	-	36,436	36,436
	<u>144,065</u>	<u>909</u>	<u>36,436</u>	<u>181,410</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

8. STAFF COSTS

	31.5.23	31.5.22
	£	£
Wages and salaries	87,582	88,758
	<u>87,582</u>	<u>88,758</u>

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

	31.5.23	31.5.22
Charitable Activities	<u>6</u>	<u>7</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	321,942	-	321,942
Other trading activities	19,171	-	19,171
Other income	667	-	667
Total	<u>341,780</u>	<u>-</u>	<u>341,780</u>
EXPENDITURE ON			
Raising funds	10,831	-	10,831
Charitable activities			
Agricultural work	16,066	-	16,066
Hire of equipment	1,296	-	1,296
Carcass removal	1,930	-	1,930
Depreciation	6,186	-	6,186
Feedstuffs	36,256	-	36,256
Grazing	2,550	-	2,550
Hay and straw	5,717	-	5,717
Light and heat	2,168	-	2,168
Motor and travel	2,932	-	2,932
Repairs and maintenance	1,103	-	1,103
Shearing	1,306	-	1,306
Sundry	983	-	983
Telephone	774	-	774
Veterinary fees and welfare	28,243	-	28,243
Wages and NI	88,758	-	88,758
Rent and rates	1,529	-	1,529

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Website	4,591	-	4,591
Bank charges and interest	632	-	632
Insurances	2,840	-	2,840
Accountancy and legal fees	9,236	-	9,236
Total	<u>225,927</u>	<u>-</u>	<u>225,927</u>
NET INCOME	115,853	-	115,853
RECONCILIATION OF FUNDS			
Total funds brought forward	57,284	-	57,284
TOTAL FUNDS CARRIED FORWARD	<u>173,137</u>	<u>-</u>	<u>173,137</u>

10. TANGIBLE FIXED ASSETS

	Pens and huts £	Office equipment £	Motor vehicles £	Equipment £	Totals £
COST					
At 1 June 2022	68,123	1,684	-	5,989	75,796
Additions	-	-	5,000	-	5,000
At 31 May 2023	<u>68,123</u>	<u>1,684</u>	<u>5,000</u>	<u>5,989</u>	<u>80,796</u>
DEPRECIATION					
At 1 June 2022	47,849	1,182	-	3,135	52,166
Charge for year	4,055	126	1,250	713	6,144
At 31 May 2023	<u>51,904</u>	<u>1,308</u>	<u>1,250</u>	<u>3,848</u>	<u>58,310</u>
NET BOOK VALUE					
At 31 May 2023	<u>16,219</u>	<u>376</u>	<u>3,750</u>	<u>2,141</u>	<u>22,486</u>
At 31 May 2022	<u>20,274</u>	<u>502</u>	<u>-</u>	<u>2,854</u>	<u>23,630</u>

11. STOCKS

Stocks		31.5.23 £ <u>1,500</u>	31.5.22 £ <u>1,500</u>
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The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade creditors	-	2
Social security and other taxes	1,452	1,406
Other loans	8,346	-
Accrued expenses	8,520	3,900
	<u>18,318</u>	<u>5,308</u>

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

	31.5.23	31.5.22
	£	£
Other loans	4,000	27,346
	<u>4,000</u>	<u>27,346</u>

The Charity had an ongoing Co-Operation and Loan agreement in place during the year ended 31 May 2023, amounting to £8,346 (2022 - £23,346) from Goodheart Animal Sanctuaries.

Other loans consisted of a loan from the Trustee J K Hives of £4,000 (2022 - 4,000).

14. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
General fund	173,137	(63,819)	109,318
Restricted funds			
Restricted fund	-	85,562	85,562
	<u>173,137</u>	<u>21,743</u>	<u>194,880</u>
TOTAL FUNDS	<u>173,137</u>	<u>21,743</u>	<u>194,880</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	223,923	(287,742)	(63,819)
Restricted funds			
Restricted fund	85,562	-	85,562
	<u>309,485</u>	<u>(287,742)</u>	<u>21,743</u>
TOTAL FUNDS	<u>309,485</u>	<u>(287,742)</u>	<u>21,743</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	57,284	115,853	173,137
TOTAL FUNDS	<u>57,284</u>	<u>115,853</u>	<u>173,137</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	341,780	(225,927)	115,853
TOTAL FUNDS	<u>341,780</u>	<u>(225,927)</u>	<u>115,853</u>

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

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	57,284	52,034	109,318
Restricted funds			
Restricted fund	-	85,562	85,562
TOTAL FUNDS	<u>57,284</u>	<u>137,596</u>	<u>194,880</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 £	Movement in funds £
Unrestricted funds			
General fund	565,703	(513,669)	52,034
Restricted funds			
Restricted fund	85,562	-	85,562
TOTAL FUNDS	<u>651,265</u>	<u>(513,669)</u>	<u>137,596</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

15. RELATED PARTY DISCLOSURES

There is a 20 year lease in existence from 4 December 2015 to 3 December 2035 between Goodheart Animal Sanctuaries and Manor Orchard Farm.

The Farm Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	228,180	140,976
Gift aid	24,207	11,142
Legacies	25,750	147,467
Adoptions and visits	18,276	22,357
	296,413	321,942
Other trading activities		
Charities trust	-	2,500
CAF	3,126	4,800
Rural payments agency	5,786	6,871
Rent received	4,160	5,000
	13,072	19,171
Other income		
Gain on sale of tangible fixed assets	-	667
	-	667
Total incoming resources	309,485	341,780
EXPENDITURE		
Raising donations and legacies		
Postage, print and stationery	4,182	9,854
Advertising and fundraising	1,881	977
	6,063	10,831
Charitable activities		
Hire of equipment	3,358	1,296
Carcass removal	1,156	1,930
Feedstuffs	44,282	36,256
Grazing	4,891	2,550
Hay and straw	24,018	5,717
Agricultural work	22,564	16,066
	100,269	63,815
Support costs		
Management		
Wages and NI	87,582	88,758
Rent and rates	4,323	1,529
Insurance	3,442	2,840
Light and heat	3,433	2,168
Telephone	1,680	774
Sundries	655	983
Carried forward	101,115	97,052

This page does not form part of the statutory financial statements

The Farm Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	31.5.23	31.5.22
	£	£
Management		
Brought forward	101,115	97,052
Motor and travel	2,149	2,932
Repairs and maintenance	4,101	1,103
Shearing	2,313	1,306
Veterinary fees and welfare	24,367	28,243
Website	3,876	4,591
Pens and huts	4,055	5,068
Office equipment	125	167
Motor vehicles	1,250	-
Equipment	714	951
	<hr/>	<hr/>
	144,065	141,413
Finance		
Bank charges	909	632
Governance costs		
Accountancy and professional fees	36,436	9,236
	<hr/>	<hr/>
Total resources expended	287,742	225,927
	<hr/>	<hr/>
Net income	21,743	115,853
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

THE FARM ANIMAL SANCTUARY

England & Wales - Charity number 702287

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2022
for
The Farm Animal Sanctuary

Davies Archytas Accountants Ltd
14, The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

The Farm Animal Sanctuary

Contents of the Financial Statements
for the Year Ended 31 May 2022

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The Farm Animal Sanctuary

Trustees' Report
for the Year Ended 31 May 2022

The trustees present their report with the financial statements of the charity for the year ended 31 May 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:

- To provide for the care and protection of farm animals in need be reason of sickness, maltreatment, poor circumstances, ill-usage or similar causes.
- To help prevent cruelty and suffering to farm animals.
- To promote research into welfare matters relating to the abuse of farm animals and the publication of the results thereof.

Significant activities

See detailed report attached.

Public benefit

The trustees are of the opinion that the activities undertaken in accordance with the objectives of the charity meet the definition of public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

These are costs incurred in attracting voluntary income.

FINANCIAL REVIEW

Reserves policy

The trustees aim to retain sufficient reserves in order to cover the equivalent of 6 months basic running costs.

Going concern

The financial statements have been prepared on a going concern basis. The balance sheet shows a position of net surplus at 31 May 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is governed by its Constitution dated 9 October 1989.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

702287

Principal address

Manor Orchard Farm
School Lane
Middle Littleton
Evesham
WR11 8LN

The Farm Animal Sanctuary

Trustees' Report
for the Year Ended 31 May 2022

Trustees

Mrs J Taylor

Mrs J Kemp

Independent Examiner

Davies Archytas Accountants Ltd

14, The Oaks

Clews Road

Redditch

Worcestershire

B98 7ST

Approved by order of the board of trustees on 10 August 2022 and signed on its behalf by:

Mrs J Taylor - Trustee

Independent Examiner's Report to the Trustees of
The Farm Animal Sanctuary

Independent examiner's report to the trustees of The Farm Animal Sanctuary

I report to the charity trustees on my examination of the accounts of The Farm Animal Sanctuary (the Trust) for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Daryl Davies
FCCA
Davies Archytas Accountants Ltd
14, The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

10 August 2022

The Farm Animal Sanctuary

Statement of Financial Activities
for the Year Ended 31 May 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	321,942	187,015
Other trading activities	3	19,171	20,520
Other income		667	-
Total		341,780	207,535
 EXPENDITURE ON			
Raising funds	4	10,831	6,832
Charitable activities			
Agricultural work	5	16,066	15,738
Hire of equipment		1,296	441
Carcass removal		1,930	2,172
Depreciation		6,186	8,438
Feedstuffs		36,256	37,846
Grazing		2,550	2,480
Hay and straw		5,717	13,318
Light and heat		2,168	2,290
Motor and travel		2,932	1,273
Repairs and maintenance		1,103	6,838
Shearing		1,306	1,351
Sundry		983	89
Telephone		774	560
Veterinary fees and welfare		28,243	25,063
Wages and NI		88,758	83,677
Water rates		1,529	1,867
Website		4,591	4,546
Bank charges and interest		632	218
Insurances		2,840	2,960
Accountancy and legal fees		9,236	7,942
Total		225,927	225,939
NET INCOME/(EXPENDITURE)		115,853	(18,404)
 RECONCILIATION OF FUNDS			
Total funds brought forward		57,284	75,688
TOTAL FUNDS CARRIED FORWARD		173,137	57,284

The notes form part of these financial statements

The Farm Animal Sanctuary

Statement of Financial Position

31 May 2022

		31.5.22 Unrestricted fund £	31.5.21 Total funds £
FIXED ASSETS	Notes		
Tangible assets	10	23,630	31,650
CURRENT ASSETS			
Stocks	11	1,500	1,500
Cash at bank		180,661	71,706
		<u>182,161</u>	<u>73,206</u>
CREDITORS			
Amounts falling due within one year	12	(5,308)	(5,226)
		<u>176,853</u>	<u>67,980</u>
NET CURRENT ASSETS			
		<u>176,853</u>	<u>67,980</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		200,483	99,630
CREDITORS			
Amounts falling due after more than one year	13	(27,346)	(42,346)
		<u>173,137</u>	<u>57,284</u>
NET ASSETS			
		<u>173,137</u>	<u>57,284</u>
FUNDS	14		
Unrestricted funds		173,137	57,284
TOTAL FUNDS		<u>173,137</u>	<u>57,284</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 August 2022 and were signed on its behalf by:

J Taylor - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is possible a settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid income resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs from indirect nature necessary to support them.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Tangible fixed assets

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

Pens and huts	- 20% on reducing balance
Office equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Equipment	- 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.

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from 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.

2. DONATIONS AND LEGACIES

	31.5.22	31.5.21
	£	£
Donations	140,976	94,430
Gift aid	11,142	6,845
Legacies	147,467	67,664
Adoptions and visits	22,357	18,076
	<u>321,942</u>	<u>187,015</u>

3. OTHER TRADING ACTIVITIES

	31.5.22	31.5.21
	£	£
Charities Trust	2,500	5,000
CAF	4,800	3,979
Rural payments agency	6,871	7,381
Rent received	5,000	4,160
	<u>19,171</u>	<u>20,520</u>

4. RAISING FUNDS

Raising donations and legacies

	31.5.22	31.5.21
	£	£
Postage, print and stationery	9,854	5,075
Advertising and fundraising	977	1,757
	<u>10,831</u>	<u>6,832</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Agricultural work	16,066	-	16,066
Hire of equipment	1,296	-	1,296
Carcass removal	1,930	-	1,930
Depreciation	-	6,186	6,186
Feedstuffs	36,256	-	36,256
Grazing	2,550	-	2,550
Hay and straw	5,717	-	5,717
Light and heat	-	2,168	2,168
Motor and travel	-	2,932	2,932
Repairs and maintenance	-	1,103	1,103
Shearing	-	1,306	1,306
Sundry	-	983	983
Telephone	-	774	774
Veterinary fees and welfare	-	28,243	28,243
Wages and NI	-	88,758	88,758
Water rates	-	1,529	1,529
Website	-	4,591	4,591
Bank charges and interest	-	632	632
Insurances	-	2,840	2,840
Accountancy and legal fees	-	9,236	9,236
	<u>63,815</u>	<u>151,281</u>	<u>215,096</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Depreciation	6,186	-	-	6,186
Light and heat	2,168	-	-	2,168
Motor and travel	2,932	-	-	2,932
Repairs and maintenance	1,103	-	-	1,103
Shearing	1,306	-	-	1,306
Sundry	983	-	-	983
Telephone	774	-	-	774
Veterinary fees and welfare	28,243	-	-	28,243
Wages and NI	88,758	-	-	88,758
Water rates	1,529	-	-	1,529
Website	4,591	-	-	4,591
Bank charges and interest	-	632	-	632
Insurances	2,840	-	-	2,840
Accountancy and legal fees	-	-	9,236	9,236
	<u>141,413</u>	<u>632</u>	<u>9,236</u>	<u>151,281</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

8. STAFF COSTS

	31.5.22	31.5.21
	£	£
Wages and salaries	88,758	83,677
	88,758	83,677
	88,758	83,677

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

	31.5.22	31.5.21
Charitable Activities	7	5
	7	5
	7	5

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	187,015
Other trading activities	20,520
Total	207,535
EXPENDITURE ON	
Raising funds	6,832
Charitable activities	
Agricultural work	15,738
Hire of equipment	441
Carcass removal	2,172
Depreciation	8,438
Feedstuffs	37,846
Grazing	2,480
Hay and straw	13,318
Light and heat	2,290
Motor and travel	1,273
Repairs and maintenance	6,838
Shearing	1,351
Sundry	89
Telephone	560
Veterinary fees and welfare	25,063
Wages and NI	83,677
Water rates	1,867
Website	4,546

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Bank charges and interest	218
Insurances	2,960
Accountancy and legal fees	7,942
Total	225,939
NET INCOME/(EXPENDITURE)	(18,404)
 RECONCILIATION OF FUNDS	
Total funds brought forward	75,688
TOTAL FUNDS CARRIED FORWARD	57,284

10. TANGIBLE FIXED ASSETS

	Pens and huts £	Office equipment £	Motor vehicles £	Equipment £	Totals £
COST					
At 1 June 2021	68,123	1,684	5,794	5,989	81,590
Disposals	-	-	(5,794)	-	(5,794)
At 31 May 2022	68,123	1,684	-	5,989	75,796
DEPRECIATION					
At 1 June 2021	42,781	1,015	3,961	2,183	49,940
Charge for year	5,068	167	-	952	6,187
Eliminated on disposal	-	-	(3,961)	-	(3,961)
At 31 May 2022	47,849	1,182	-	3,135	52,166
NET BOOK VALUE					
At 31 May 2022	20,274	502	-	2,854	23,630
At 31 May 2021	25,342	669	1,833	3,806	31,650

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

11. STOCKS

	31.5.22	31.5.21
	£	£
Stocks	1,500	1,500
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Trade creditors	2	2
Social security and other taxes	1,406	1,324
Accrued expenses	3,900	3,900
	<u> </u>	<u> </u>
	<u>5,308</u>	<u>5,226</u>

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

	31.5.22	31.5.21
	£	£
Other loans	27,346	42,346
	<u> </u>	<u> </u>

The Charity had an ongoing Co-Operation and Loan agreement in place during the year ended 31 May 2022, amounting to £23,346 (2021 - £38,346) from Goodheart Animal Sanctuaries.

Other loans consisted of a loan from the Trustee J K Hives of £4,000 (2021 - 4,000).

14. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	At
	£	£	£
Unrestricted funds			
General fund	57,284	115,853	173,137
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,284</u>	<u>115,853</u>	<u>173,137</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	341,780	(225,927)	115,853
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>341,780</u>	<u>(225,927)</u>	<u>115,853</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	75,688	(18,404)	57,284
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,688</u>	<u>(18,404)</u>	<u>57,284</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,535	(225,939)	(18,404)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>207,535</u>	<u>(225,939)</u>	<u>(18,404)</u>

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

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	75,688	97,449	173,137
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,688</u>	<u>97,449</u>	<u>173,137</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 £	Movement in funds £
Unrestricted funds			
General fund	549,315	(451,866)	97,449
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>549,315</u>	<u>(451,866)</u>	<u>97,449</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

15. RELATED PARTY DISCLOSURES

There is a 20 year lease in existence from 4 December 2015 to 3 December 2035 between Goodheart Animal Sanctuaries and Manor Orchard Farm.

The Farm Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	31.5.22	31.5.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	140,976	94,430
Gift aid	11,142	6,845
Legacies	147,467	67,664
Adoptions and visits	22,357	18,076
	321,942	187,015
Other trading activities		
Charities Trust	2,500	5,000
CAF	4,800	3,979
Rural payments agency	6,871	7,381
Rent received	5,000	4,160
	19,171	20,520
Other income		
Gain on sale of tangible fixed assets	667	-
	341,780	207,535
EXPENDITURE		
Raising donations and legacies		
Postage, print and stationery	9,854	5,075
Advertising and fundraising	977	1,757
	10,831	6,832
Charitable activities		
Hire of equipment	1,296	441
Carcass removal	1,930	2,172
Feedstuffs	36,256	37,846
Grazing	2,550	2,480
Hay and straw	5,717	13,318
Agricultural work	16,066	15,738
	63,815	71,995
Support costs		
Management		
Wages and NI	88,758	83,677
Water rates	1,529	1,867
Insurance	2,840	2,960
Light and heat	2,168	2,290
Telephone	774	560
Sundries	983	89
Carried forward	97,052	91,443

This page does not form part of the statutory financial statements

The Farm Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	31.5.22	31.5.21
	£	£
Management		
Brought forward	97,052	91,443
Motor and travel	2,932	1,273
Repairs and maintenance	1,103	6,838
Shearing	1,306	1,351
Veterinary fees and welfare	28,243	25,063
Website	4,591	4,546
Depn of Pens and huts	5,068	6,335
Depn of Office equipment	167	223
Motor vehicles	-	611
Depn of Equipment	951	1,269
	<hr/>	<hr/>
	141,413	138,952
Finance		
Bank charges	632	218
Governance costs		
Accountancy and legal fees	9,236	7,942
	<hr/>	<hr/>
Total resources expended	225,927	225,939
	<hr/>	<hr/>
Net income/(expenditure)	115,853	(18,404)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Once again, it's been a very mixed twelve months, as always, our activities are very much influenced by Covid and weather conditions. Lack of rain in early spring led to drought conditions, grass stopped growing, what was left was yellow and contained no nutrition. Hay, which was in short supply had to be fed to all the sheep and cattle, plus vitamin feed blocks to keep them all in good condition, all of which ate heavily into our funds. Fences and field shelters had suffered from the heavy winds and periods of torrential rain we suffered during the winter months and early spring, we had quite a list of "things that needed to be done."

The fields looked more like deserts than green paddocks, eventually the weather changed for the better, grass was growing well and the cattle and sheep, who were beginning to get restless, were let back out into fields, much to their joy.

Bird Flu restrictions finally came to an end, it was good to see all the birds back out in the open, free to carry on with their scratching around for insects and sunbathing, able to enjoy a natural lifestyle again.

The eventual lifting of Covid restrictions meant we were able to open the gates to visitors again, one of the best ventures to bring in funds and new supporters.

The very popular "Sheepover" event was back on again. People bring their tents and camper vans and spend the weekend living amongst a selection of our sheep. Vegan food and drinks are supplied, people are free to tour the farm and see the other animals in their natural surroundings. It's an extremely satisfying fund-raising exercise.

There's a lovely community feeling building up at these events as people make new friends and have the opportunity to see rescued animals relaxing in a safe environment.

Over the twelve months the usual array of animals arrived at the gates, unwanted lambs left to fend for themselves, old ewes left to die through lack of basic care or were no longer considered to be worth their keep, because of their poor condition and health problems it would have cost more to have them slaughtered than their worth.

Ducks, ex battery hens, abandoned cockerels, chicks from School 'educational' lessons. Schools are continuing to have this 'hatching' project without giving a thought to what's going to happen to the chicks.

Very aware of not overstocking, if we are unable to find a suitable space, we use an organisation known as Sanctuaries United, who help to find suitable homes for animals through the medium of social media. These are animals who may be unwanted, have been abandoned, or the circumstances of the owners has changed, and they are unable to continue to care for them.

Rehoming animals such as pigs, sheep, cattle and poultry are pretty much impossible, farm animals have found their way to sanctuaries because they were unwanted, not profitable.

However, it can be different with horses. Most of the horses who come to us are either fully retired because of their age or have behavioral and/or medical problems.

Two horses who came to us as neglected youngsters were ready to be handled as individuals with a knowledgeable owner. Billy, our black gypsy cob and Flora the Appaloosa mare. Both have found the best owners we could have wished for; they're both doing extremely well in their new happy homes and now have the perfect homes for life.

The Halloween event and Christmas Carol event were very well supported once again, visitors were very generous with their donations and their best wishes, we'll be seeing them all again.

Our first ever Easter Event was highly successful, Moo Free, the vegan chocolate Company donated 800 Easter eggs. Not surprisingly they all found a home, many of them were re-donated to a childrens' Hospice.

The next few months brought a mixture of storms and sunshine, sheep and cattle went back out into the fields after spending the winter in the barns, sheep shearing went ahead in between the showers, plans for the next fundraising events were confirmed, all we needed was for the weather to be in our favour.

We supported the successful campaign to restore sentient status being to farm animals, also campaigns to ban fur farming, the importing of Foie Gras, live exports and the compulsory installation of CCTV cameras in Slaughterhouses, just to name a few.

We can now make it public that Manor Orchard Farm is on the market for sale. When our Tenancy Agreement comes to an end in December 2023, we have to have raised the funds to buy the property.

We are determined that we will do this as it will be impossible to re-home all of our animals. We have now employed two professional fundraisers, also have many plans in action which are already bringing in financial support.

A changeable year, as always, however we have a new updated website, supporter numbers are going up weekly thanks to all the information we put out on social media, we can look forward to a positive future at Manor Orchard Farm.

THE FARM ANIMAL SANCTUARY

England & Wales - Charity number 702287

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2021
for
The Farm Animal Sanctuary

Davies Archytas Accountants Ltd
14, The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

The Farm Animal Sanctuary

Contents of the Financial Statements
for the Year Ended 31 May 2021

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Notes to the Financial Statements	6 to 13
Detailed Statement of Financial Activities	14 to 15

The Farm Animal Sanctuary

Trustees' Report for the Year Ended 31 May 2021

The trustees present their report with the financial statements of the charity for the year ended 31 May 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:

- To provide for the care and protection of farm animals in need be reason of sickness, maltreatment, poor circumstances, ill-usage or similar causes.
- To help prevent cruelty and suffering to farm animals.
- To promote research into welfare matters relating to the abuse of farm animals and the publication of the results thereof.

Significant activities

See detailed report attached.

Public benefit

The trustees are of the opinion that the activities undertaken in accordance with the objectives of the charity meet the definition of public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

These are costs incurred in attracting voluntary income.

FINANCIAL REVIEW

Reserves policy

The trustees aim to retain sufficient reserves in order to cover the equivalent of 6 months basic running costs.

Going concern

The financial statements have been prepared on a going concern basis. The balance sheet shows a position of net surplus at 31 May 2021. The Charity relies on continued support of Goodheart Animal Sanctuaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is governed by its Constitution dated 9 October 1989.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

702287

Principal address

Manor Orchard Farm
School Lane
Middle Littleton
Evesham
WR11 8LN

The Farm Animal Sanctuary

Trustees' Report
for the Year Ended 31 May 2021

Trustees

Mrs J Taylor

Mrs J Rafferty

Independent Examiner

Davies Archytas Accountants Ltd

14, The Oaks

Clews Road

Redditch

Worcestershire

B98 7ST

Approved by order of the board of trustees on 15 July 2021 and signed on its behalf by:

Mrs J Taylor - Trustee

Independent Examiner's Report to the Trustees of
The Farm Animal Sanctuary

Independent examiner's report to the trustees of The Farm Animal Sanctuary

I report to the charity trustees on my examination of the accounts of The Farm Animal Sanctuary (the Trust) for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Daryl Davies
FCCA
Davies Archytas Accountants Ltd
14, The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

15 July 2021

The Farm Animal Sanctuary

Statement of Financial Activities
for the Year Ended 31 May 2021

	Notes	31.5.21 Unrestricted fund £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	187,015	312,606
Other trading activities	3	<u>20,520</u>	<u>22,228</u>
Total		<u>207,535</u>	<u>334,834</u>
 EXPENDITURE ON			
Raising funds	4	6,832	5,821
Charitable activities			
Agricultural work	5	15,738	10,220
Hire of equipment		441	795
Carcass removal		2,172	2,898
Depreciation		8,438	8,894
Feedstuffs		37,846	31,231
Grazing		2,480	3,880
Hay and straw		13,318	18,707
Light and heat		2,290	2,826
Motor and travel		1,273	323
Repairs and maintenance		6,838	3,096
Shearing		1,351	1,040
Sundry		89	3,037
Telephone		560	582
Veterinary fees and welfare		25,063	31,591
Wages and NI		83,677	65,417
Water rates		1,867	1,873
Website		4,546	3,626
Bank charges and interest		218	388
Insurances		2,960	1,564
Accountancy and legal fees		7,942	7,678
Total		<u>225,939</u>	<u>205,487</u>
NET INCOME/(EXPENDITURE)		<u>(18,404)</u>	<u>129,347</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		75,688	(53,659)
TOTAL FUNDS CARRIED FORWARD		<u><u>57,284</u></u>	<u><u>75,688</u></u>

The notes form part of these financial statements

The Farm Animal Sanctuary

Statement of Financial Position
31 May 2021

	Notes	31.5.21 Unrestricted fund £	31.5.20 Total funds £
FIXED ASSETS			
Tangible assets	10	31,650	34,599
CURRENT ASSETS			
Stocks	11	1,500	1,500
Cash at bank		<u>71,706</u>	<u>147,637</u>
		73,206	149,137
CREDITORS			
Amounts falling due within one year	12	(5,226)	(4,952)
NET CURRENT ASSETS		<u>67,980</u>	<u>144,185</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		99,630	178,784
CREDITORS			
Amounts falling due after more than one year	13	(42,346)	(103,096)
NET ASSETS		<u>57,284</u>	<u>75,688</u>
FUNDS	14		
Unrestricted funds		<u>57,284</u>	<u>75,688</u>
TOTAL FUNDS		<u>57,284</u>	<u>75,688</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2021 and were signed on its behalf by:

J Taylor - Trustee

The Farm Animal Sanctuary

Notes to the Financial Statements for the Year Ended 31 May 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is possible a settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid income resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs from indirect nature necessary to support them.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Tangible fixed assets

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

Pens and huts	- 20% on reducing balance
Office equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Equipment	- 25% on reducing balance

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

1. ACCOUNTING POLICIES - continued

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 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.

2. DONATIONS AND LEGACIES

	31.5.21	31.5.20
	£	£
Donations	94,430	93,512
Gift aid	6,845	5,020
Legacies	67,664	199,327
Adoptions and visits	18,076	14,747
	<u>187,015</u>	<u>312,606</u>

3. OTHER TRADING ACTIVITIES

	31.5.21	31.5.20
	£	£
Charities Trust	5,000	5,000
CAF	3,979	3,508
Rural payments agency	7,381	9,560
Rent received	4,160	4,160
	<u>20,520</u>	<u>22,228</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

4. RAISING FUNDS

Raising donations and legacies

	31.5.21	31.5.20
	£	£
Postage, print and stationery	5,075	5,720
Advertising and fundraising	<u>1,757</u>	<u>101</u>
	<u>6,832</u>	<u>5,821</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Agricultural work	15,738	-	15,738
Hire of equipment	441	-	441
Carcass removal	2,172	-	2,172
Depreciation	-	8,438	8,438
Feedstuffs	37,846	-	37,846
Grazing	2,480	-	2,480
Hay and straw	13,318	-	13,318
Light and heat	-	2,290	2,290
Motor and travel	-	1,273	1,273
Repairs and maintenance	-	6,838	6,838
Shearing	-	1,351	1,351
Sundry	-	89	89
Telephone	-	560	560
Veterinary fees and welfare	-	25,063	25,063
Wages and NI	-	83,677	83,677
Water rates	-	1,867	1,867
Website	-	4,546	4,546
Bank charges and interest	-	218	218
Insurances	-	2,960	2,960
Accountancy and legal fees	-	7,942	7,942
	<u>71,995</u>	<u>147,112</u>	<u>219,107</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Depreciation	8,438	-	-	8,438
Light and heat	2,290	-	-	2,290
Motor and travel	1,273	-	-	1,273
Repairs and maintenance	6,838	-	-	6,838
Shearing	1,351	-	-	1,351
Sundry	89	-	-	89
Telephone	560	-	-	560
Veterinary fees and welfare	25,063	-	-	25,063
Wages and NI	83,677	-	-	83,677
Water rates	<u>1,867</u>	-	-	<u>1,867</u>
Carried forward	131,446	-	-	131,446

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

6. SUPPORT COSTS - continued

	Management £	Finance £	Governance costs £	Totals £
Brought forward	131,446	-	-	131,446
Website	4,546	-	-	4,546
Bank charges and interest	-	218	-	218
Insurances	2,960	-	-	2,960
Accountancy and legal fees	-	-	7,942	7,942
	138,952	218	7,942	147,112

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

8. STAFF COSTS

	31.5.21 £	31.5.20 £
Wages and salaries	83,677	65,417
	83,677	65,417

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

	31.5.21	31.5.20
Charitable Activities	5	5
	5	5

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	312,606
Other trading activities	22,228
Total	334,834
EXPENDITURE ON	
Raising funds	5,821
Charitable activities	
Agricultural work	10,220
Hire of equipment	795
Carcass removal	2,898
Depreciation	8,894

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Feedstuffs	31,231
Grazing	3,880
Hay and straw	18,707
Light and heat	2,826
Motor and travel	323
Repairs and maintenance	3,096
Shearing	1,040
Sundry	3,037
Telephone	582
Veterinary fees and welfare	31,591
Wages and NI	65,417
Water rates	1,873
Website	3,626
Bank charges and interest	388
Insurances	1,564
Accountancy and legal fees	7,678
Total	205,487
NET INCOME	129,347

RECONCILIATION OF FUNDS

Total funds brought forward	(53,659)
TOTAL FUNDS CARRIED FORWARD	75,688

10. TANGIBLE FIXED ASSETS

	Pens and huts £	Office equipment £	Motor vehicles £	Equipment £	Totals £
COST					
At 1 June 2020	68,123	1,196	5,794	989	76,102
Additions	-	488	-	5,000	5,488
At 31 May 2021	68,123	1,684	5,794	5,989	81,590
DEPRECIATION					
At 1 June 2020	36,446	792	3,350	915	41,503
Charge for year	6,335	223	611	1,268	8,437
At 31 May 2021	42,781	1,015	3,961	2,183	49,940
NET BOOK VALUE					
At 31 May 2021	25,342	669	1,833	3,806	31,650
At 31 May 2020	31,677	404	2,444	74	34,599

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

11. STOCKS	31.5.21	31.5.20
	£	£
Stocks	<u>1,500</u>	<u>1,500</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.5.21	31.5.20
	£	£
Trade creditors	2	2
Social security and other taxes	1,324	1,050
Accrued expenses	<u>3,900</u>	<u>3,900</u>
	<u>5,226</u>	<u>4,952</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.5.21	31.5.20
	£	£
Other loans	<u>42,346</u>	<u>103,096</u>

The Charity had an ongoing Co-Operation and Loan agreement in place during the year ended 31 May 2021, amounting to £38,346 (2020 - £92,096) from Goodheart Animal Sanctuaries.

Other loans consisted of a loan from the Trustee J Taylor of £0 (2020 - £7,000) and J K Hives of £4,000 (2020 - 4,000).

14. MOVEMENT IN FUNDS		Net movement in funds	At 31.5.21
	At 1.6.20	£	£
Unrestricted funds			
General fund	75,688	(18,404)	57,284
TOTAL FUNDS	<u>75,688</u>	<u>(18,404)</u>	<u>57,284</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	207,535	(225,939)	(18,404)
TOTAL FUNDS	<u>207,535</u>	<u>(225,939)</u>	<u>(18,404)</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	(53,659)	129,347	75,688
TOTAL FUNDS	<u>(53,659)</u>	<u>129,347</u>	<u>75,688</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,834	(205,487)	129,347
TOTAL FUNDS	<u>334,834</u>	<u>(205,487)</u>	<u>129,347</u>

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

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	(53,659)	110,943	57,284
TOTAL FUNDS	<u>(53,659)</u>	<u>110,943</u>	<u>57,284</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 £	Movement in funds £
Unrestricted funds			
General fund	542,369	(431,426)	110,943
TOTAL FUNDS	<u>542,369</u>	<u>(431,426)</u>	<u>110,943</u>

The Farm Animal Sanctuary

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

15. RELATED PARTY DISCLOSURES

There is a 20 year lease in existence from 4 December 2015 to 3 December 2035 between Goodheart Animal Sanctuaries and Manor Orchard Farm.

The Farm Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 31 May 2021

	31.5.21 £	31.5.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	94,430	93,512
Gift aid	6,845	5,020
Legacies	67,664	199,327
Adoptions and visits	<u>18,076</u>	<u>14,747</u>
	187,015	312,606
Other trading activities		
Charities Trust	5,000	5,000
CAF	3,979	3,508
Rural payments agency	7,381	9,560
Rent received	<u>4,160</u>	<u>4,160</u>
	20,520	22,228
Total incoming resources	<u>207,535</u>	<u>334,834</u>
EXPENDITURE		
Raising donations and legacies		
Postage, print and stationery	5,075	5,720
Advertising and fundraising	<u>1,757</u>	<u>101</u>
	6,832	5,821
Charitable activities		
Hire of equipment	441	795
Carcass removal	2,172	2,898
Feedstuffs	37,846	31,231
Grazing	2,480	3,880
Hay and straw	13,318	18,707
Agricultural work	<u>15,738</u>	<u>10,220</u>
	71,995	67,731
Support costs		
Management		
Wages and NI	83,677	65,417
Water rates	1,867	1,873
Insurance	2,960	1,564
Light and heat	2,290	2,826
Telephone	560	582
Sundries	89	3,037
Motor and travel	1,273	323
Repairs and maintenance	6,838	3,096
Carried forward	<u>99,554</u>	<u>78,718</u>

This page does not form part of the statutory financial statements

The Farm Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 31 May 2021

	31.5.21	31.5.20
	£	£
Management		
Brought forward	99,554	78,718
Shearing	1,351	1,040
Veterinary fees and welfare	25,063	31,591
Website	4,546	3,626
Depn of Pens and huts	6,335	7,919
Depn of Office equipment	223	135
Motor vehicles	611	815
Depn of Equipment	<u>1,269</u>	<u>25</u>
	138,952	123,869
Finance		
Bank charges	218	388
Governance costs		
Accountancy and legal fees	<u>7,942</u>	<u>7,678</u>
Total resources expended	<u>225,939</u>	<u>205,487</u>
Net (expenditure)/income	<u>(18,404)</u>	<u>129,347</u>

This page does not form part of the statutory financial statements

The Covid pandemic affected us in so many ways. With lockdown rules applying from March we had to make a great many changes to make sure that we all stayed as safe as we could, given our particular circumstances.

We cancelled our volunteers, putting the burden of keeping up the same routine of caring for the animals on our few staff.

Staff no longer came into the kitchen, where I was isolating, for their breaks, no visitors were allowed, no staff or committee meetings, anything that needed to be communicated was done via FaceTime or texts.

Next came Avian Flu, the Government ordered all poultry keepers to keep their birds indoors at all times, whether you had one hen or a thousand non compliance would be heavily punished with hefty fines.

Our birds are split into several different groups, turkeys, ducks, geese and hens, most of whom live in small houses at night and free range during the day. Accommodation involving netting and a lot of scrap timber hastily put together gave them at least a small glimpse of daylight. Their lockdown lasted for six months, luckily all of our birds all survived.

We were also ruled by the weather, as always. Following a very wet and cold autumn, spring was very much the same. Many farmers hadn't been able to sow crops which led to a huge deficiency of grains and straw, whatever was available had risen hugely in price, it was a sellers market.

Hay was also affected, crops were poor, everyone was competing to buy whatever was available, and with no alternatives many people were held to ransom.

Fortunately, over the years we've built up a good relationship with suppliers so we were never left without feed, the prices were higher than usual, but it's also swings and roundabouts for producers.

With a sudden and long awaited change in the weather we were able to turn most of the sheep and all of the cattle back out into the fields at the end of April, much to their joy, which also helped to reduce our feeding costs.

With no income from visitors and no Open Day planned, attention was focused on social media, regular stories, photos and updates were posted on Facebook, Twitter and Instagram, all of which attracted a large number of new supporters and donations.

One of the most important benefits coming from this was that we were able to buy sufficient Mud Mats for all our needs through our online Mud Mats appeal. Every winter gateways become churned up and boggy, making taking feed out into the paddocks very difficult and often led to sheep and horses developing foot problems.

These were laid out in time to prevent this happening again, gateways became mud free, grass eventually grew through the mats and foot problems were solved.

They also worked very well in the pig paddocks, which meant that pigs always had somewhere dry to sit on when they left their houses.

Summer and autumn passed reasonably without too many problems. Animals in need continued to come through the doors, filling up the spaces left behind by those who'd left us due to age or infirmity.

We lost our lovely Alice, the Piebald Gypsy cob I'd bought from a market over 16 years ago when she was about 7 years old. It's always sad to lose any animal but she had had such a big effect on everyone's heart over the years, she wasn't the prettiest, but she will never be beaten for her honesty and enthusiasm for everything she was asked to do. Being with them at the end of their lives is a big part of the job.

Sheep arrived in singles or small groups, hens the same, then came a rush of ducks and two pigs who were urgently in need of a home and time was running out for them.

Although we do not usually re-home, young Billy the gypsy cob went off to live in the Welsh hills, to spend the rest of his life as a companion, a friend, or being ridden, whatever Billy fancied. We took in Billy as an abandoned foal, as he grew and developed mentally he needed something to stimulate his active brain, and not just become a field ornament.

He has a wonderful home for life now and is very much loved and cared for.

Shearing went ahead early in May, at the same time with the lifting of restrictions we were able to restart weekend visits, which were confined to small numbers and time slots which made social distancing very easy.

One of our regular supporters paid for a new field shelter which is used by two of our old horses. Deliveries from our Amazon Wishlist became very frequent, sometimes five days a week, ranging

from sheep and horse feed, vitamins, horse rugs, chicken treats, milk powder for the lambs, to wood screws, head collar ropes, salt licks and a paddling pool for the alpacas. A great saving on our funds.

Manor Orchard Farm is now on the Market for sale, we've been given the opportunity to purchase. We will now be busy concentrating on a variety of fund raising initiatives to enable us to do this. Moving from here is not a viable option.

