

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

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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 Sheeponer 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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>
<b>Total</b>		<u>269,044</u>	<u>66,626</u>	<u>335,670</u>	<u>309,485</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	11,169	-	11,169	6,063
<b>Charitable activities</b>	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>
<b>Total</b>		<u>294,588</u>	-	<u>294,588</u>	<u>287,742</u>
<b>NET INCOME/(EXPENDITURE)</b>		(25,544)	66,626	41,082	21,743
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		109,318	85,562	194,880	173,137
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	18,574	-	18,574	22,486
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	(5,598)	-	(5,598)	(18,318)
<b>NET CURRENT ASSETS</b>					
		<u>69,200</u>	<u>152,188</u>	<u>221,388</u>	<u>176,394</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		87,774	152,188	239,962	198,880
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(4,000)	-	(4,000)	(4,000)
<b>NET ASSETS</b>					
		<u>83,774</u>	<u>152,188</u>	<u>235,962</u>	<u>194,880</u>
<b>FUNDS</b>					
Unrestricted funds	15			83,774	109,318
Restricted funds				<u>152,188</u>	<u>85,562</u>
<b>TOTAL FUNDS</b>					
				<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	-	-	33,202	33,202
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	210,851	85,562	296,413
Other trading activities	<u>13,072</u>	-	<u>13,072</u>
<b>Total</b>	<u>223,923</u>	<u>85,562</u>	<u>309,485</u>
<b>EXPENDITURE ON</b>			
Raising funds	6,063	-	6,063
<b>Charitable activities</b>			
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

<b>9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	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>		
<b>Total</b>	<u>287,742</u>	-	<u>287,742</u>		
<b>NET INCOME/(EXPENDITURE)</b>	(63,819)	85,562	21,743		
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	<u>173,137</u>	-	<u>173,137</u>		
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>109,318</u>	<u>85,562</u>	<u>194,880</u>		
<b>10. TANGIBLE FIXED ASSETS</b>	Pens and huts £	Office equipment £	Motor vehicles £	Equipment £	Totals £
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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

<b>11. STOCKS</b>		31.5.24	31.5.23
		£	£
Stocks		<u>1,500</u>	<u>1,500</u>
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.5.24	31.5.23
		£	£
Trade debtors		<u>201</u>	<u>-</u>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		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>
<b>14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		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).

<b>15. MOVEMENT IN FUNDS</b>		Net movement in funds	At 31.5.24
	At 1.6.23	£	£
<b>Unrestricted funds</b>			
General fund	109,318	(25,544)	83,774
<b>Restricted funds</b>			
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 £
<b>Unrestricted funds</b>			
General fund	269,044	(294,588)	(25,544)
<b>Restricted funds</b>			
Restricted fund	66,626	-	66,626
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	173,137	(63,819)	109,318
<b>Restricted funds</b>			
Restricted fund	-	85,562	85,562
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	223,923	(287,742)	(63,819)
<b>Restricted funds</b>			
Restricted fund	85,562	-	85,562
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	173,137	(89,363)	83,774
<b>Restricted funds</b>			
Restricted fund	-	152,188	152,188
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	492,967	(582,330)	(89,363)
<b>Restricted funds</b>			
Restricted fund	152,188	-	152,188
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
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>
<b>Total incoming resources</b>	335,670	309,485
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage, print and stationery	4,520	4,182
Advertising	<u>6,649</u>	<u>1,881</u>
	11,169	6,063
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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

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

	31.5.24	31.5.23
	£	£
<b>Management</b>		
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
<b>Finance</b>		
Bank charges	1,671	909
<b>Governance costs</b>		
Accountancy and professional fees	<u>33,202</u>	<u>36,436</u>
<b>Total resources expended</b>	<u>294,588</u>	<u>287,742</u>
<b>Net income</b>	<u>41,082</u>	<u>21,743</u>

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