

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

Contents of the Financial Statements  
for the Year Ended 31 May 2025

	Page
Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Statement of Cash Flows	8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17 to 18

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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>
<b>Total</b>		<u>571,201</u>	<u>14,138</u>	<u>585,339</u>	<u>335,670</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	37,588	-	37,588	11,169
<b>Charitable activities</b>	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>
<b>Total</b>		<u>300,824</u>	<u>-</u>	<u>300,824</u>	<u>294,588</u>
<b>NET INCOME</b>		270,377	14,138	284,515	41,082
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		83,774	152,188	235,962	194,880
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	22,429	-	22,429	18,574
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	(4,511)	-	(4,511)	(5,598)
<b>NET CURRENT ASSETS</b>					
		<u>331,722</u>	<u>166,326</u>	<u>498,048</u>	<u>221,388</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		354,151	166,326	520,477	239,962
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	-	-	-	(4,000)
<b>NET ASSETS</b>					
		<u>354,151</u>	<u>166,326</u>	<u>520,477</u>	<u>235,962</u>
<b>FUNDS</b>					
Unrestricted funds	15			354,151	83,774
Restricted funds				<u>166,326</u>	<u>152,188</u>
<b>TOTAL FUNDS</b>					
				<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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Cash flows from financing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		275,849	32,073
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>225,285</u>	<u>193,212</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	284,515	41,082
<b>Adjustments for:</b>		
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>
<b>Net cash provided by operations</b>	<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
	£	£	£
<b>Net cash</b>			
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>
<b>Total</b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	245,709	66,626	312,335
Other trading activities	<u>23,335</u>	-	<u>23,335</u>
<b>Total</b>	<u>269,044</u>	<u>66,626</u>	<u>335,670</u>
<b>EXPENDITURE ON</b>			
Raising funds	11,169	-	11,169
<b>Charitable activities</b>			
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>
<b>Total</b>	<u>294,588</u>	-	<u>294,588</u>
<b>NET INCOME/(EXPENDITURE)</b>	(25,544)	66,626	41,082
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	109,318	85,562	194,880
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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

<b>11. STOCKS</b>		31.5.25	31.5.24
		£	£
Stocks		<u>1,425</u>	<u>1,500</u>
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.5.25	31.5.24
		£	£
Trade debtors		<u>-</u>	<u>201</u>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		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>
<b>14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		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).

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

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

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

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 £
<b>Unrestricted funds</b>			
General fund	109,318	(25,544)	83,774
<b>Restricted funds</b>			
Restricted fund	85,562	66,626	152,188
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<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>

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 £
<b>Unrestricted funds</b>			
General fund	109,318	244,833	354,151
<b>Restricted funds</b>			
Restricted fund	85,562	80,764	166,326
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	840,245	(595,412)	244,833
<b>Restricted funds</b>			
Restricted fund	80,764	-	80,764
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
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>
<b>Total incoming resources</b>	585,339	335,670
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage, print and stationery	3,394	4,520
Advertising	<u>34,194</u>	<u>6,649</u>
	37,588	11,169
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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
	£	£
<b>Management</b>		
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
<b>Finance</b>		
Bank charges	2,386	1,671
<b>Governance costs</b>		
Accountancy and professional fees	<u>37,664</u>	<u>33,202</u>
Total resources expended	<u>300,824</u>	<u>294,588</u>
<b>Net income</b>	<u>284,515</u>	<u>41,082</u>

This page does not form part of the statutory financial statements