

**THE OXFORDSHIRE ANIMAL SANCTUARY**

**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2009**

**Registered Charity No. 254642-1**

**Company No. 4102882**



**THE OXFORDSHIRE ANIMAL SANCTUARY**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2009**

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## **THE OXFORDSHIRE ANIMAL SANCTUARY**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2009**

The trustees present their report and audited financial statements for the year ended 30 September 2009

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity number</b>	254642-1
<b>Company number</b>	4102882
<b>Registered office</b>	Seacourt Tower, West Way, Botley, Oxford OX2 0FB
<b>Sanctuary address</b>	The Green, Stadhampton, Oxon. OX44 7UB
<b>Auditors</b>	Wenn Townsend, 10 Broad Street, Abingdon, Oxfordshire OX14 3LH
<b>Solicitors</b>	Blake Lapthorn, Seacourt Tower, West Way, Botley, Oxford OX2 0FB
<b>Bankers</b>	Barclays Bank plc, 211-213 Banbury Road, Oxford OX2 7HH

#### **Trustees**

The trustees serving during the year and since the year end were as follows:-

Miss M.I.M. Gray  
Mr E. Longthorp  
Mrs. D H K. Heath (Chairman)  
Mr. K.E. Cross (Treasurer)  
Mrs S M. Hodby  
Mr C McCreedy (appointed 23 September 2009)

**Secretary** Linnells Secretarial Services Limited

## **THE OXFORDSHIRE ANIMAL SANCTUARY**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2009 (CONTINUED)**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Oxfordshire Animal Sanctuary is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The company was incorporated on 6<sup>th</sup> November 2000 and registered as a charity on 14<sup>th</sup> April 2003.

##### **Appointment, induction and training of trustees**

When a vacancy arises new trustees are appointed by the existing trustees. The new trustee is generally only selected on the basis of his or her known support for the aims of the charity and typically this support will have existed for a number of years. The induction and training of new trustees involves making them aware of their responsibilities, the governing document and the administrative procedures of the charity.

##### **Organisation**

The charity is managed by a management committee appointed by the trustees. The charity employs a warden to run the Sanctuary with a body of employees to look after the animals. Managers are employed to run each of the shops. Volunteer staff are also utilised to assist the warden and shop managers. A manager is employed with responsibility for the day to day management at Stadhampton as well as other operational duties.

##### **Risk management**

The trustees actively review the major risks the charity faces on a regular basis and believe that by maintaining reserves at current levels and combining this with an annual review of the controls over key financial systems, sufficient resources will be available to meet adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

#### **OBJECTIVES AND ACTIVITIES**

The objects of the charity are the establishment and maintenance of a Sanctuary where unwanted or stray animals of all kinds can be received at all times and to find good permanent homes for such animals or, if unsuccessful, to keep them in the Sanctuary for the rest of their lives so long as it is practicable so to do.

The policy of the charity continues to be to seek the necessary finance and support to continue to operate the Sanctuary so as to comply with the above objects.

**THE OXFORDSHIRE ANIMAL SANCTUARY**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**30 SEPTEMBER 2009**  
**(CONTINUED)**

**PUBLIC BENEFIT**

Our stated objectives and activities deliver public benefit by promoting human morality through the encouragement of kindness to animals and discouraging cruelty to animals. By rehoming animals we seek to create happy homes for humans and animals alike.

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**ACHIEVEMENTS AND PERFORMANCE**

The trustees consider that the overall performance of the charity during the year has been satisfactory. Over the period 194 dogs were taken in and 204 were adopted. This gives a re-housing ratio of 105% which is excellent. 261 cats arrived and 242 were found new homes, a re-housing ratio of 93% which is also a very good outcome. New arrivals of guinea pigs and rabbits totalled 37, those re-housed totalled 66, a ratio of 178%. A total of 512 animals were therefore successfully re-housed. All of the staff at the Sanctuary should again be congratulated on their unstinting hard work in their care of the animals.

The charity would not be able to provide the service of caring for animals without the valuable assistance of the numerous willing supporters and volunteers.

**FINANCIAL REVIEW**

Total incoming resources amounted to £939,255 of which legacies accounted for £492,129. Total resources expended were £688,297, and this has resulted in a surplus for the year of £250,958.

The surplus for the year has increased the charity's reserves as closing net current assets have gone up from £363,795 to £622,861. Although this was a good outcome the trustees are not complacent and would continue to stress the importance of the ongoing support of the charity's members and friends without which the sanctuary would not be able to carry on its valuable work into the future.

**Reserves policy**

Given the unpredictable nature of incoming resources, it is now the policy of the charity to aim to maintain unrestricted funds at a level which equates to at least 12 months unrestricted expenditure. This should then provide sufficient funds to cover management and administrative support costs.

**Investment policy**

Apart from a small amount of UK equities gifted by donors in previous years, the bulk of the charity's investment funds are held in the form of a bank base rate tracker deposit account. This provides for immediate access to these monies in the form of periodic transfers to the current bank account, at the same time ensuring a reasonable rate of interest on the deposit funds held. It is intended that this policy will be reviewed after taking the appropriate professional advice.

**THE OXFORDSHIRE ANIMAL SANCTUARY**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**30 SEPTEMBER 2009**  
**(CONTINUED)**

**PLANS FOR THE FUTURE**

Fund raising and publicity initiatives are planned in order to continue to spread the word regarding the valuable work of the charity in these difficult economic times

**STATEMENT OF TRUSTEES' RESPONSIBILITY**

The trustees are required under the Companies Act to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the trustees should follow best practice and

- (a) select suitable accounting policies and apply them consistently,
- (b) make judgements and estimates that are reasonable and prudent,
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements,
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue on that basis

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

**TRUSTEES**

The Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1

In accordance with company law, as the company's directors, we certify that.

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

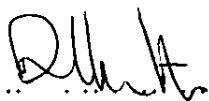
**THE OXFORDSHIRE ANIMAL SANCTUARY**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED**  
**30 SEPTEMBER 2009**  
**(CONTINUED)**


**AUDITORS**

Wenn Townsend are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities ( issued in March 2005 ) and in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the trustees on *25<sup>th</sup> June 2010* and signed on their behalf by

  
Mrs D H K Heath  
Trustee

  
Mr K E Cross  
Trustee

## **THE OXFORDSHIRE ANIMAL SANCTUARY**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE OXFORDSHIRE ANIMAL SANCTUARY**

We have audited the financial statements of The Oxfordshire Animal Sanctuary for the year ended 30 September 2009 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of The Oxfordshire Animal Sanctuary for the purposes of company law) responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosure of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatement within it.

#### **Basis of audit opinion**

Except as discussed in the following paragraph, we conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.



**THE OXFORDSHIRE ANIMAL SANCTUARY**  
**INDEPENDENT AUDITORS' REPORT TO MEMBERS OF**  
**THE OXFORDSHIRE ANIMAL SANCTUARY**  
**(CONTINUED)**


We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements

**Qualified opinion arising from limitation in audit scope**

With respect to opening balances the audit evidence was limited to us as the prior year's accounts had not been audited. We were also unable to satisfy ourselves that all incoming resources due to the charitable company had been included in the financial statements due to a lack of suitable accounting records and internal controls

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to satisfy ourselves as to the correctness of opening balances and the completeness of incoming resources

- the financial statements give a true and fair view of the charitable company's affairs as at 30 September 2009, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Trustees' Annual Report is consistent with the financial statements



Mr Stuart Bates  
Senior Statutory Auditor

For and on behalf of Wenn Townsend

10 Broad Street  
Abingdon  
Oxon  
OX14 3LH

**THE OXFORDSHIRE ANIMAL SANCTUARY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2009**

	Notes	Unrestricted	Restricted	Total Funds 2009 £	Total Funds 2008 £
<b>Incoming resources</b>					
Incoming resources from Generated funds.					
Voluntary income	2	685,174	10,000	695,174	242,520
Activities for generating funds	3	212,010	-	212,010	188,962
Investment income	4	1,262	-	1,262	13,241
Incoming resources from Charitable activities	5	30,809	-	30,809	25,321
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		929,255	10,000	939,255	470,044
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
Cost of generating funds					
Fundraising trading costs	6	135,314	-	135,314	127,824
Charitable activities	7	456,604	10,000	466,604	586,806
Governance costs	8	86,379	-	86,379	75,549
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		678,297	10,000	688,297	790,179
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming/(outgoing) resources before other recognised gains	10	250,958	-	250,958	(320,135)
Other recognised (losses)/gains					
Loss on investment revaluation	12	(746)	-	(746)	(2,036)
		<hr/>	<hr/>	<hr/>	<hr/>
		250,212	-	250,212	(322,171)
Reconciliation of funds					
Total funds brought forward		729,299	-	729,299	1,051,470
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		979,511	-	979,511	729,299
		<hr/>	<hr/>	<hr/>	<hr/>

The Statement of Financial Activities includes all gains and losses in the year All incoming resources and resources expended derive from continuing activities.

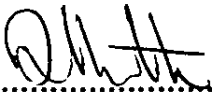
The notes on pages 10 to 18 form part of these accounts


**THE OXFORDSHIRE ANIMAL SANCTUARY**  
 (Company Registration Number 4102882)  
**BALANCE SHEET**  
**AT 30 SEPTEMBER 2009**

	Notes	30.9.09 £	£	30.9.08 £	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	11	354,762		362,870	
Investments	12	1,888		2,634	
		356,650		365,504	
<b>CURRENT ASSETS</b>					
Debtors	13	661,623		293,871	
Cash at bank and in hand		29,409		188,634	
		691,032		482,505	
<b>CREDITORS (amounts falling due within one year)</b>					
	14	68,171		118,710	
<b>NET CURRENT ASSETS</b>		622,861		363,795	
<b>NET ASSETS</b>		979,511		729,299	
<b>REPRESENTED BY:</b>					
<b>Restricted Funds</b>		-		-	
<b>Unrestricted Funds</b>		979,511		729,299	
<b>TOTAL FUNDS</b>	17	979,511		729,299	

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

Approved by the board of trustees and signed on its behalf by

  
 .....  
 Mrs D H K Heath  
 Trustee

  
 .....  
 Mr K E Cross  
 Trustee

Date 25th June 2010

The notes on pages 10 to 18 form part of these accounts.

# **THE OXFORDSHIRE ANIMAL SANCTUARY**

## **NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2009**

### **1 ACCOUNTING POLICIES**

#### **Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention as modified by the inclusion of fixed asset investments at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practice issued in March 2005 and applicable Accounting Standards.

#### **Fund accounting**

Funds held by the charity are either

- Unrestricted funds these are funds which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds: these are funds that 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

#### **Tangible fixed assets for use by the charity and depreciation**

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Freehold buildings	Over the period of their expected useful life at 4% per annum
Leasehold property	Amortised over the unexpired portions of the lease by equal annual instalments
Fittings, kennels and equipment	Reducing balance basis at 15% per annum
Motor vehicles	Reducing balance basis at 25% per annum

Freehold land is not depreciated

#### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of legacies, donations and gifts and is included in full in the Statement of Financial Activities when receivable

# THE OXFORDSHIRE ANIMAL SANCTUARY

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2009 (CONTINUED)

### 1 ACCOUNTING POLICIES (CONTINUED)

#### Incoming resources (continued)

- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts
- The other items donated for resale through the charity's shops are included as incoming resources within activities for generating funds when they are sold
- Investment income is included when received

#### Resources expended

Expenditure is recognised on an accrual basis as a liability when incurred

Expenditure which is directly attributable to specific activities has been included in these cost categories. Expenditure on management and administration of the charity includes all expenditure not directly related to the company's charitable activity.

#### Value added tax

Value added tax is recoverable by the charity, and as such is excluded from the relevant income and costs in the Statement of Financial Activities

#### Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation

#### Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term

### 2 VOLUNTARY INCOME

	Unrestricted £	Restricted £	Year ended 30.9.09 £	Year ended 30.9.08 £
Legacies	492,129	-	492,129	182,849
Subscriptions and donations	193,045	10,000	203,045	59,671
	<hr/>	<hr/>	<hr/>	<hr/>
	685,174	10,000	695,174	242,520
	<hr/>	<hr/>	<hr/>	<hr/>

The charity has been notified of a legacy from the estate of D Cooper deceased, which includes a share in a property. However, as no reasonable estimate is available as to when the charity will benefit from this legacy and of the amount involved, no provision has been included in the accounts for this bequest

**THE OXFORDSHIRE ANIMAL SANCTUARY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2009  
(CONTINUED)**

**3 ACTIVITIES FOR GENERATING FUNDS**

	<b>Year ended 30.9.09 £</b>	<b>Year ended 30.9.08 £</b>
<b>Shop sales</b>		
36 South Parade, Summertown, Oxford	55,447	53,312
114 Lower Broadway, Didcot, Oxon	34,315	32,787
2 Hawkins House Carterton, Oxon	25,323	25,881
29 Corn Street, Witney, Oxon	65,959	50,768
38 Corn Street, Witney, Oxon	30,966	26,214
	<hr/>	<hr/>
	212,010	188,962
	<hr/>	<hr/>

**4 INVESTMENT INCOME**

	<b>Year ended 30.9.09 £</b>	<b>Year ended 30.9.08 £</b>
UK listed investments	235	264
UK cash deposits	1,027	12,977
	<hr/>	<hr/>
	1,262	13,241
	<hr/>	<hr/>

**5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Year ended 30.9.09 £</b>	<b>Year ended 30.9.08 £</b>
Stadhampton animal income	30,809	25,321
	<hr/>	<hr/>

**6 COST OF GENERATING FUNDS**

	<b>Year ended 30.9.09</b>	<b>Year ended 30.9.08</b>
<b>Cost of shop operations</b>		
Management salaries and national insurance	44,569	38,007
Rents	57,550	56,358
Rates	4,352	4,349
Light and heat	4,312	3,536
Telephone	1,462	945
Insurance	831	757
Repairs and maintenance	1,948	6,189
Waste disposal	7,935	5,934
Advertising	1,826	3,847
Legal and professional	-	2,496
General expenses	10,529	5,406
	<hr/>	<hr/>
	135,314	127,824
	<hr/>	<hr/>

# THE OXFORDSHIRE ANIMAL SANCTUARY

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2009 (CONTINUED)

### 7 CHARITABLE ACTIVITIES COSTS

	Year ended 30.9.09 £	Year ended 30.9.08 £
<b>Animal welfare costs</b>		
Food and bedding	61,080	73,001
Wages and national insurance (Stadhampton)	276,047	295,491
Veterinary fees and medicines	78,545	124,299
Outside kennels boarding fees	15,099	47,306
	<hr/>	<hr/>
	430,771	540,097
	<hr/>	<hr/>
<b>Sanctuary establishment costs</b>		
Rates	6,061	5,223
Light and heat	8,605	7,989
Hire of portakabin	1,670	1,677
Insurance	7,179	6,530
Repairs and maintenance	2,529	11,553
Waste disposal	7,003	10,037
Cleaning and laundry	2,786	3,700
	<hr/>	<hr/>
	35,833	46,709
	<hr/>	<hr/>
	466,604	586,806
	<hr/>	<hr/>

### 8 GOVERNANCE COSTS

	Year ended 30.9.09 £	Year ended 30.9.08 £
<b>Administration</b>		
Postage, printing and stationery	2,126	1,647
Telephone	3,488	4,829
Advertising	3,707	7,812
Motor and travel	3,395	4,992
Legal and professional	16,035	677
Audit	4,000	-
Accountancy	-	1,250
Book-keeping and administration	36,000	36,000
General expenses	4,249	5,137
	<hr/>	<hr/>
<b>Finance charges</b>		
Bank interest and other interest	7	38
Bank charges	3,764	3,461
	<hr/>	<hr/>
Carried forward	76,771	65,843
	<hr/>	<hr/>

**THE OXFORDSHIRE ANIMAL SANCTUARY**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2009**  
**(CONTINUED)**

**8 GOVERNANCE COSTS (CONTINUED)**

	Year ended 30.9.09 £	Year ended 30.9.08 £
<b>Brought forward</b>	76,771	65,843
<b>Depreciation of fixed assets</b>		
Freehold buildings	7,880	7,880
Fittings, kennels and equipment	1,355	1,329
Motor vehicles	373	497
	<hr/>	<hr/>
	86,379	75,549
	<hr/>	<hr/>

**9 STAFF COSTS AND TRUSTEES' REMUNERATION**

No trustees received any remuneration during the year

Expenses were reimbursed to trustees amounting to £390 paid to Miss Gray for the charity's use of her telephone and £384 paid to Mrs D Heath for postage costs in July 2009

The staff costs were

		Year ended 30.9.09 £	Year ended 30.9.08 £
Sanctuary	Wages and salaries	257,369	275,799
	Social security costs	18,678	19,692
Shops.	Wages and salaries	42,637	36,290
	Social security costs	1,932	1,717
		<hr/>	<hr/>
		320,616	333,498
		<hr/>	<hr/>

The average weekly number of staff employed during the year was

Sanctuary	22	22
Shop management	5	5
	<hr/>	<hr/>
	27	27
	<hr/>	<hr/>

No employee received remuneration in excess of £60,000 during the year



# THE OXFORDSHIRE ANIMAL SANCTUARY

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2009 (CONTINUED)

### 10 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging

	Year ended 30.9.09 £	Year ended 30.9.08 £
Depreciation of tangible fixed assets	9,608	9,706
Auditor's remuneration	4,000	-
Reporting accountants remuneration	-	1,250
	<u>          </u>	<u>          </u>

### 11 TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Leasehold property £	Fittings kennels & equipment £	Motor vehicles £	Total £
<b>COST OR VALUATION</b>					
At 1 October 2008	389,485	3,653	14,911	4,886	412,935
Additions	-	-	1,500	-	1,500
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2009	389,485	3,653	16,411	4,886	414,435
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>					
At 1 October 2008	35,640	3,653	7,378	3,394	50,065
Provided during the year	<u>7,880</u>	<u>-</u>	<u>1,355</u>	<u>373</u>	<u>9,608</u>
At 30 September 2009	<u>43,520</u>	<u>3,653</u>	<u>8,733</u>	<u>3,767</u>	<u>59,673</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>					
At 30 September 2009	<u>345,965</u>	<u>-</u>	<u>7,678</u>	<u>1,119</u>	<u>354,762</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2008	<u>353,845</u>	<u>-</u>	<u>7,533</u>	<u>1,492</u>	<u>362,870</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Included in cost of land and buildings is freehold land of £200,000 (2008 - £200,000) which is not depreciated

The Trustees are of the opinion that the current market value of freehold land and buildings is greater than the carrying value in the accounts. However, as no imminent sale of these assets is anticipated, the Trustees consider that obtaining a current market value would incur additional costs which would not benefit the operational capacity of the charity.

**THE OXFORDSHIRE ANIMAL SANCTUARY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2009  
(CONTINUED)**

**12 INVESTMENTS**

	<b>Year ended 30.9.09 £</b>	<b>Year ended 30.9.08 £</b>
<b>UK Quoted investments</b>		
Opening market value 1 October 2008	2,634	4,670
Net unrealised investment loss	(746)	(2,036)
	<hr/>	<hr/>
<b>Market value 30 September 2009</b>	<b>1,888</b>	<b>2,634</b>
	<hr/>	<hr/>
<b>Historical cost at 30 September 2009</b>	<b>4,218</b>	<b>4,218</b>
	<hr/>	<hr/>

**13 DEBTORS**

	<b>Year ended 30.9.09 £</b>	<b>Year ended 30.9.08 £</b>
VAT	3,812	7,179
Prepayments	5,859	5,859
Other debtors	<u>651,952</u>	<u>280,833</u>
	661,623	293,871
	<hr/>	<hr/>

**14 CREDITORS (amounts falling due within one year)**

	<b>Year ended 30.9.09 £</b>	<b>Year ended 30.9.08 £</b>
Trade creditors	22,777	78,079
Taxes and social security	40,394	34,034
Accruals	5,000	2,250
Other creditors	-	4,347
	<hr/>	<hr/>
	<b>68,171</b>	<b>118,710</b>
	<hr/>	<hr/>

# **THE OXFORDSHIRE ANIMAL SANCTUARY**

## **NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2009 (CONTINUED)**

### **15 OPERATING LEASE COMMITMENTS**

The following payments are committed to be paid within one year in respect of operating leases for land and buildings

	<b>Year ended 30.9.09 £</b>	<b>Year ended 30.9.08 £</b>
Expiring		
Within one year	13,000	-
Between one and five years	9,500	13,000
After five years	13,750	23,250
	<hr/>	<hr/>
	36,250	36,250
	<hr/>	<hr/>

### **16 RELATED PARTIES**

The charitable company is a subsidiary charity of the Oxfordshire Animal Sanctuary Society and shares the same trustees. On 1 October 2003 the assets of the Oxfordshire Animal Sanctuary Society were gifted to, and the activities transferred to, the charitable company.

### **17 MOVEMENT ON FUNDS**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Year ended 30.9.09 £</b>	<b>Year ended 30.9.08 £</b>
Balance at 1 October 2008	729,299	-	729,299	1,051,470
Surplus / (Deficit) of income for year	250,958	-	250,958	(320,135)
Revaluation of investments	(746)	-	(746)	(2,036)
	<hr/>	<hr/>	<hr/>	<hr/>
	979,511	-	979,511	729,299
	<hr/>	<hr/>	<hr/>	<hr/>

**THE OXFORDSHIRE ANIMAL SANCTUARY**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2009**  
**(CONTINUED)**

**17 MOVEMENT ON FUNDS (Continued)**

**Restricted Funds**

	<b>Doris Field Charitable Trust</b>	<b>Pets at Home</b>	<b>Total</b>
Balance at 1 October 2008	-	-	-
Income	5,000	5,000	10,000
Expenditure	5,000	5,000	10,000
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/>	<hr/>	<hr/>

The Doris Field Charitable Trust fund was to be used for feed for the animals at the sanctuary  
The Pets at Home fund was to be used to pay for vets fees

**18 ANALYSIS OF FUNDS**

	<b>Fixed Assets</b>	<b>Investments</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Total</b>
<b>Unrestricted</b>	354,762	1,888	691,032	68,171	979,511
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted:</b>					
Doris Field Charitable Trust	-	-	-	-	-
Pets at Home	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	354,762	1,888	691,032	68,171	979,511
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>