

Idlewild Animal Sanctuary
Unaudited Financial Statements
31 March 2020

LLOYD MICHAEL & CO

Accountants
Pretoria House
7 Station Road
Llanfairfechan
Conwy
LL33 0AL

Idlewild Animal Sanctuary

Financial Statements

Year ended 31 March 2020

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Idlewild Animal Sanctuary

Trustees' Annual Report

Year ended 31 March 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and administrative details

| | |
|------------------------------------|---|
| Registered charity name | Idlewild Animal Sanctuary |
| Charity registration number | 1163184 |
| Principal office | Pen Bryn Twrw Farm Llanbedr-Y-Cennin Conwy Gwynedd LL32 8UP |

The trustees

Ms J Bardsley
Mr I Finch
Ms K Barton-Jones

The Trustees who served during the year were:

I Finch
J Bardsley
K Barton-Jones

Power to appoint new Trustees rests with the continuing Trustees.

| | |
|--------------------|--|
| Accountants | Lloyd Michael & Co Accountants Pretoria House 7 Station Road Llanfairfechan Conwy LL33 0AL |
|--------------------|--|

Idlewild Animal Sanctuary

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Structure, governance and management

The Charity was established as a Charitable Incorporated Organisation - registered number CE004356 under a Foundation Model Constitution dated 10 July 2015. Idlewild Animal Sanctuary is registered with The Charity Commission number 1163184.

The sanctuary is overseen by the 3 trustees.

Ian Finch is the chair that oversees the charity as a whole, including the day-to-day operations.

Janice Bardsley is the trustee that oversees the charity finances.

Kim Barton-Jones is the paid centre manager and deals with the day to day running of the sanctuary supported by the other trustees.

There is one full time paid member of staff and a team of volunteers who do the day to day caring for the animals.

Idlewild Animal Sanctuary

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Objectives and activities

Idlewild's objectives are to educate the public, promote positive mental health and wellbeing and to relieve the suffering of neglected or abandoned animals in need from any part of the UK.

The sanctuary educates and promotes humane behaviour towards animals through the use of social media and by allowing members of the public to visit the sanctuary.

The sanctuary aims to educate the public in matters pertaining to animal welfare in general and in the prevention of cruelty and suffering among animals.

The sanctuary also provides a permanent home and lifelong care for a number of neglected, abandoned or abused animals in addition to providing a rescue, rehabilitation, release and rehoming service.

During 2019/2020, the sanctuary has developed a programme to further help people to develop their skills and confidence through volunteering opportunities with the animals as part of a small, well supported team. The programme is particularly focused on helping people with additional needs and mental health disorders to find a purpose and improve their wellbeing at the sanctuary. We also offer funding for an animal care course for one volunteer per year.

The charity is entirely dependent on funding from the public and business organisations and only with this funding can we continue to provide the care and support for animals and vulnerable people in North Wales.

We are the only animal rescue organisation operating in Conwy, North Wales that takes in both livestock and domestic animals for both sanctuary and rehoming purposes. In terms of the care we provide, our organisation is unique in its capability to carry out the rescue, rehabilitation and rehoming of both domestic and livestock animals, in addition to our developing wildlife rehabilitation facility. Without our specialist provision, the North Wales area would be without an essential care service for livestock, domestic and wild animals.

Idlewild Animal Sanctuary

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Achievements and performance

During 2019/2020, we have set up links with a number of organisations with the goal of helping young, vulnerable or disadvantaged people to engage in volunteering.

The sanctuary team is currently working with the following organisations: Conwy & Denbighshire Youth Justice Service,
Nant y Bryniau Education Centre,
Community Mental Health Service at Carreg Fawr (Bryn Y Neuadd),
North Wales Training,
WCD Young Carers, Ceredu.
Creating Enterprise C.I.C (part of Cartrefi Conwy)

We have taken part in a large-scale animal rescue alongside The Cats Protection League. During this rescue, we took in 30 cats from appalling conditions. The cats required extensive veterinary treatment and rehabilitation. Many of the group have proven to be FIV positive. As a result of this diagnosis, we have set up an FIV colony where they will receive lifelong care at the sanctuary. Due to lack of resources, other rescues are forced to euthanise animals with these conditions, rather than providing treatment and care. We, however, treat every animal as an individual case and tailor our care accordingly.

We have supported and funded one student/volunteer with learning difficulties and mental health needs through a Level 2 in Animal Care course delivered by the centre manager and assessed by Open Study College.

We have rescued and/or rehabilitated/rehomed/released:

Cats: 58
Dogs: 1
Sheep: 11
Turkeys: 5
Chickens: 55
Guinea Pigs: 3
Ducks: 9
Sea Birds: 4
Pigeon: 1
Pigs: 5
Cows: 2

In 2019/2020 we have set up, and are continuing to run, the Auction for Idlewild Facebook page to auction items and raise funds for the sanctuary.

We have set up fundraising partnerships with the following organisations:

Pets at Home - Bangor Store

Co-op - Deganwy & Llandudno Junction.

Easyfunding account

Amazon Smile account.

Idlewild Animal Sanctuary

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Financial review

During the year ended 31 March 2020 the charity received income of £97,047 (2019: £70,893). After deducting expenses of £90,460 (2019: £70,556) the surplus of £587 was added to reserves.

At 31 March 2020 the Charity had unrestricted funds carried forward of £370.

We have gratefully received support and assistance from the following individuals and organisations.

Grants we have received include:

13/09/19 Support Adoption for Pets £8,116.70 for cat rehoming crates.

09/11/19 Marjorie Coote Animal Charity Trust £500 replacement goat housing.

21/2/19 Animal Canopy £400 for vet fees

9/12/2019 Animal Rescue Foundation £6,568.02 for a new horse stable.

Paid in two instalments 1st £3,284.01 and the 2nd 28/2/20 £3,284.01.

Donations >£100 we have received include:

04/04/2019 £117.95 PayPal Giving Fund from Facebook fundraising. For the cow "Wilma and Gertie" Rescue.

15/04/2019 £250 from Anne Davies to help with the cow "Wilma and Gertie" Rescue.

15/04/2019 £9,675 from Key Care and Support

23/04/19 £150 from Morris to help cow "Wilma and Gertie" rescue.

24/04/19 £105 from Joyce Jeffries to help cow "Wilma and Gertie" rescue.

03/05/2019 £1,000 from Key Care and Support

08/05/2019 £5,425 from Key Care and Support

10/05/2019 £2,000 from Key Care and Support

22/05/2019 £1,000 from Key Care and Support

29/05/2019 £1,500 from Key Care and Support

31/05/2019 £600 from Key Care and Support

06/06/19 £200 from Carly Shorthouse towards the care of the 8 Anglesey sheep that were taken in.

06/06/2019 £500 from Key Care and Support

13/06/2019 £4,000 from Key Care and Support

14/06/2019 £250 from Key Care and Support

Idlewild Animal Sanctuary

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

20/06/2019 £500 from Key Care and Support

25/06/2019 £2,000 from Key Care and Support

26/06/2019 £4,330 from Key Care and Support

28/06/2019 £480 from Key Care and Support

09/07/2019 £236 from Animal Rescue Auction from Nik Jones for help with veterinary bills

09/07/2019 £5,000 from Key Care and Support

23/07/2019 £3,000 from Key Care and Support

27/07/2029 £200 from Nick Gill as a donation from sale of amp and pedal

01/08/2019 £2,000 from Key Care and Support

10/08/2019 £268.70 PayPal Giving Fund from Facebook fundraising for Ben's referral veterinary treatment.

12/08/2019 £1,000 from Key Care and Support

13/09/2019 £500 from Animal Rescue Auction from Nik Jones for goat housing

20/10/19 £250 from Animal Rescue Auction from Nik Jones for the large cat rescue

29/11/2019 £848.50 PayPal Giving Fund from Facebook fundraising for the Anglesey Rescue cats.

03/02/2020 £4,000 from Key Care and Support

24/02/2020 £1,660.36 from Support Adoption for Pets partnership for feed and vet bills.

26/02/2020 £693.50 PayPal Giving Fund from Facebook fundraising for Solo's Veterinary treatment.

The Charity has also received donations from the Trustees during the year totalling £34,506. The Trustees have also advanced funds to the Charity by way of loan. The balance due to the Trustees at 31 March 2020 was £45,254.

Idlewild Animal Sanctuary

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Plans for future periods

We have continued to develop the new site to which we moved in May 2018. We have added additional entranceways and installed handrails and safety barriers along raised areas as you enter the sanctuary.

We have extended and improved the parking area which, along with the development of the improved entranceway, has positively improved the visitor experience.

Making the sanctuary more accessible to visitors will increase our ability to raise funds by opening to the public. This work to develop the site will continue during the period 2020/2021 with more pathways and signage need to be added on the successful application of relevant grants.

We have added new additional animal housing in the form of seven new walk-in enclosures to house both sanctuary and rehoming animals and a new large communal cat pen area to provide sanctuary cats with an accessible and safe outdoor space.

We have replaced the conservatory roof in order to convert the room into a warmer space that would be appropriate as indoor housing for the FIV cat colony.

A small connecting room has been converted into a cat isolation area with a new roof and sliding door frontage. We hope to further develop this area and add a second outdoor cat pen to the rehoming communal cat room, and we are pursuing funding for this development.

We have added eight new cat pods for animals receiving treatment or awaiting rehoming and these are situated inside the animal isolation area.

A new storage area for animal bedding and supplies has been added to the grounds.

Groundwork has taken place on the sanctuary grounds to build new animal housing bases for the livestock animals and to construct a new field shelter for the cattle.

We have also added two pond areas for the ducks and geese as part of the animal enrichment at the sanctuary.

We have also replaced a door in the office with a window to make the room watertight due to an old leaking stable door that needed replacing.

The total cost of renovations and developments for this period has been £34,880

The cost of veterinary for this period was £13,636.90.

We were forced to take the decision to close the last remaining charity shop in September as despite repeated attempts to make it successful, the shop made a loss of £5610 between the April 1st and 15th September. We are now looking at other avenues for fundraising.

Main goals for 2020/2021

We aim to secure more fundraising opportunities to financially support the continuing work of the sanctuary and fund further developments.

We aim to upgrade and repair the perimeter fencing in the next financial year to ensure the safety of the animals along with continuing to seek funding for the development of the site for both animals and people alike.

Idlewild Animal Sanctuary

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

We aim to add bilingual educational information boards and create a bilingual information booklet to further our aim of educating the public during visits.

We aim to convert a large space into a small animal hospital/rehabilitation centre increasing our capacity to rescue, rehabilitate and release wildlife due to increased demand for our services.

We aim to offer more opportunities for people with learning difficulties and/or mental health needs to work with animals and develop their skills and expertise through structured learning and access to animal care qualifications.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 11 March 2021 and signed on behalf of the board of trustees by:

Ms J Bardsley
Trustee

Idlewild Animal Sanctuary

Independent Examiner's Report to the Trustees of Idlewild Animal Sanctuary

Year ended 31 March 2020

I report to the trustees on my examination of the financial statements of Idlewild Animal Sanctuary ('the charity') for the year ended 31 March 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Lloyd Michael & Co
Independent Examiner

Pretoria House
7 Station Road
Llanfairfechan
Conwy
LL33 0AL

Idlewild Animal Sanctuary

Statement of Financial Activities

Year ended 31 March 2020

| | | 2020 | 2019 |
|---|------|--------------------|-------------|
| | | Unrestricted funds | Total funds |
| | Note | £ | £ |
| Income and endowments | | | |
| Donations and legacies | 4 | – | 92,106 |
| Charitable activities | 5 | – | 4,941 |
| Total income | | – | 97,047 |
| Expenditure | | | |
| Expenditure on raising funds: | | | |
| Costs of other trading activities | 6 | – | 70,745 |
| Expenditure on charitable activities | 7,8 | – | 25,715 |
| Total expenditure | | – | 96,460 |
| Net income and net movement in funds | | – | 587 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 370 | 370 |
| Total funds carried forward | | 370 | 370 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

Idlewild Animal Sanctuary

Statement of Financial Position

31 March 2020

| | Note | 2020 £ | 2019 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible fixed assets | 13 | 51,543 | 10,557 |
| Current assets | | | |
| Cash at bank and in hand | | 2,932 | 1,503 |
| Creditors: amounts falling due within one year | 14 | 53,017 | 11,639 |
| Net current liabilities | | 50,085 | 10,136 |
| Total assets less current liabilities | | 1,458 | 421 |
| Provisions | 15 | 501 | 51 |
| Net assets | | 957 | 370 |
| Funds of the charity | | | |
| Unrestricted funds | | 370 | 33 |
| Total charity funds | 17 | 370 | 33 |

These financial statements were approved by the board of trustees and authorised for issue on 11 March 2021, and are signed on behalf of the board by:

Ms J Bardsley
Trustee

The notes on pages 12 to 18 form part of these financial statements.

Idlewild Animal Sanctuary

Notes to the Financial Statements

Year ended 31 March 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Pen Bryn Twrw Farm, Llanbedr-Y-Cennin, Conwy, Gwynedd, LL32 9UP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Idlewild Animal Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Idlewild Animal Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | |
|-----------------------|------------------------|
| Plant and machinery | - 25% reducing balance |
| Fixtures and fittings | - 25% reducing balance |
| Motor vehicles | - 25% reducing balance |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

Idlewild Animal Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

| | Total Funds 2020 £ | Total Funds 2019 £ |
|-------------------|-----------------------------------|-----------------------------------|
| Donations | | |
| Donations | 77,261 | 60,559 |
| Grants | | |
| Grants receivable | 14,845 | — |
| | <u>92,106</u> | <u>60,559</u> |

5. Charitable activities

| | Total Funds 2020 £ | Total Funds 2019 £ |
|--|-----------------------------------|-----------------------------------|
| Sale of goods/services as part of direct charitable activities | 4,941 | 10,334 |

6. Costs of other trading activities

| | Total Funds 2020 £ | Total Funds 2019 £ |
|---|-----------------------------------|-----------------------------------|
| Costs of other trading activities - Shop costs | 41,093 | 22,081 |
| Costs of other trading activities - Advertising and publicity | 3,707 | 9,590 |
| Costs of other trading activities - Other activity 1 | 25,051 | 37,245 |
| Costs of other trading activities - Other activity 2 | 894 | 1,338 |
| | <u>70,745</u> | <u>70,254</u> |

7. Expenditure on charitable activities by fund type

| | Total Funds 2020 £ | Total Funds 2019 £ |
|-----------------|-----------------------------------|-----------------------------------|
| Activity type 1 | 25,715 | 302 |

Idlewild Animal Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

8. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds 2020 £ | Total fund 2019 £ |
|-----------------|---|-----------------------------------|-------------------------|
| Activity type 1 | <u>25,715</u> | <u>25,715</u> | <u>302</u> |

9. Net income

Net income is stated after charging/(crediting):

| | 2020 £ | 2019 £ |
|---------------------------------------|-------------------|--------------|
| Depreciation of tangible fixed assets | <u>3,462</u> | <u>9,373</u> |

10. Independent examination fees

| | 2020 £ | 2019 £ |
|--|-------------------|--------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,200</u> | <u>1,200</u> |

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2020 £ | 2019 £ |
|---|-------------------|---------------|
| Wages and salaries | 41,408 | 26,520 |
| Social security costs | 2,863 | — |
| Employer contributions to pension plans | <u>827</u> | <u>302</u> |
| | <u>45,098</u> | <u>26,822</u> |

The average head count of employees during the year was 3 (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

12. Trustee remuneration and expenses

Trustee remuneration paid during the year to K J Barton-Jones was £20,694, (2019: Nil). Trustee pension contributions paid during the year to K J Barton-Jones was £437, (2019: Nil)

Tustees also made donations to the charity during the year totalling £23,452, (2019: £34,506).

Idlewild Animal Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

13. Tangible fixed assets

| | Freehold property £ | Plant and machinery £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|-------------------------|---------------------------|-----------------------------|-------------------------------|------------------------|---------------|
| Cost | | | | | |
| At 1 April 2019 | – | – | 29,401 | 8,690 | 38,091 |
| Additions | 41,164 | 3,284 | – | – | 44,448 |
| At 31 March 2020 | <u>41,164</u> | <u>3,284</u> | <u>29,401</u> | <u>8,690</u> | <u>82,539</u> |
| Depreciation | | | | | |
| At 1 April 2019 | – | – | 18,847 | 8,687 | 27,534 |
| Charge for the year | – | 821 | 2,638 | 3 | 3,462 |
| At 31 March 2020 | <u>–</u> | <u>821</u> | <u>21,485</u> | <u>8,690</u> | <u>30,996</u> |
| Carrying amount | | | | | |
| At 31 March 2020 | <u>41,164</u> | <u>2,463</u> | <u>7,916</u> | <u>–</u> | <u>51,543</u> |
| At 31 March 2019 | <u>–</u> | <u>–</u> | <u>10,554</u> | <u>3</u> | <u>10,557</u> |

14. Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|--|---------------|---------------|
| Amounts owed to undertakings in which the charity has a participating interest | 45,293 | 11,253 |
| Accruals and deferred income | 4,255 | 126 |
| Social security and other taxes | 3,469 | 260 |
| | <u>53,017</u> | <u>11,639</u> |

15. Provisions

| | Pensions and similar obligations £ |
|-------------------------|---|
| At 1 April 2019 | 51 |
| Additions | 450 |
| At 31 March 2020 | <u>501</u> |

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £827 (2019: £302).

Idlewild Animal Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

17. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2019 and 31 March 2020 |
|------------------------------------|--|
| | £ |
| General funds | — |
| Unrestricted fund 2 - desc in a/cs | 370 |
| | <u>370</u> |
| | At 1 April 2018 and 31 March 2019 |
| | £ |
| General funds | 33 |
| Unrestricted fund 2 - desc in a/cs | — |
| | <u>33</u> |

18. Analysis of net assets between funds

| | Unrestricted Funds £ | Total Funds 2020 £ |
|-----------------------|----------------------------|--------------------------|
| Tangible fixed assets | <u>370</u> | <u>370</u> |
| | Unrestricted Funds £ | Total Funds 2019 £ |
| Tangible fixed assets | <u>370</u> | <u>370</u> |