

cc

**CHARITY REGISTERED NUMBER: 1045203**

**WEST OXFORD ANIMAL RESCUE**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2018**

**ALDERS  
CHARTERED CERTIFIED ACCOUNTANTS  
26-28 WEST STREET  
BRIDPORT  
DORSET  
DT6 3QP**

## WEST OXFORD ANIMAL RESCUE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Registered Charity Number:** 1045203

**Chairman:** Mrs Janet Fisher

**Treasurer:** Mr Jim Lilley

**Trustees:** Mrs Janet Fisher  
Mr Jim Lilley  
Mr Tom Ward  
Mrs Nichola Lilley

**Registered Office:** 18 Sweetmans Road  
Botley  
Oxford  
OX2 9BA

**Accountants:** Alders  
Chartered Certified Accountants  
26-28 West Street  
Bridport  
Dorset  
DT6 3QP

**Bankers:** Barclays Bank  
93 High Street  
Wheatley  
Oxford  
OX33 1XL

Lloyds Bank  
19 The Square  
Elms Court  
Botley  
Oxford  
OX2 9LJ

**WEST OXFORD ANIMAL RESCUE**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 28 FEBRUARY 2018**

The Trustees present their report and the financial statements of the charity for the year ended 28 February 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

**Structure, Governance and Management**

Governing document

The charity is governed by its trust deed dated 5 March 1995.

Organisation

A board of trustees administers the charity.

Objectives and activities

The principal activities of the charity are to relieve the suffering of sick and abandoned animals.

The charity also provides shelter and care for such animals until a suitable home can be found.

**Achievements and performance**

Despite the continuing cost pressures on its operating expenses, the charity continues to achieve the vast majority of its objectives. The trustees are pleased with the small surplus for the year, which will help secure the continuing activities of the charity.

**Financial review**

The charity has achieved a surplus of £2,119 in the year.

Continued . . .

**WEST OXFORD ANIMAL RESCUE**  
**TRUSTEES' ANNUAL REPORT** (Continued)  
**FOR THE YEAR ENDED 28 FEBRUARY 2018**

**Accounting and reporting responsibilities**

The trustees are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provision 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.

Approved by the trustees on 21 May 2018 signed on its behalf by:



Mr Jim Lilley  
Trustee



**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF WEST OXFORD ANIMAL RESCUE**  
**FOR THE YEAR ENDED 28 FEBRUARY 2018**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2018 which are set out on pages 5 to 10.

**Responsibilities and basis of report**

As the charity trustees 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 charity's accounts carried out under section 145 of the 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**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements.

to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

2. To which in my opinion, attention should be drawn in order to enable an understanding of the accounts to be reached.

*Alders*

Alders  
Chartered Certified Accountants  
26-28 West Street  
Bridport  
Dorset  
DT6 3QP

Dated: 25 May 2018

**WEST OXFORD ANIMAL RESCUE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2018**

	Note	Unrestricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Income and endowments from:</b>				
Donations and legacies		12,424	12,424	12,097
Charitable activities		42,651	42,651	41,345
Other trading activities		945	945	1,180
<b>Total income and endowments</b>	2	<u>56,020</u>	<u>56,020</u>	<u>54,622</u>
<b>Expenditure on:</b>				
Raising funds	3	2,369	2,369	1,929
Charitable activities	4	50,548	50,548	49,384
Other costs	5	984	984	985
<b>Total resources expended</b>		<u>53,901</u>	<u>53,901</u>	<u>52,298</u>
<b>Net movement in funds</b>		<u>2,119</u>	<u>2,119</u>	<u>2,324</u>
<b>Total funds brought forward</b>		<u>39,351</u>	<u>39,351</u>	<u>37,027</u>
<b>Total funds carried forward</b>		<u><u>41,470</u></u>	<u><u>41,470</u></u>	<u><u>39,351</u></u>

All income and expenditure derive from continuing activities.

# WEST OXFORD ANIMAL RESCUE

## BALANCE SHEET

AT 28 FEBRUARY 2018

	Note	£	2018 £	£	2017 £
<b>Tangible fixed assets</b>					
Tangible assets	6		7,620		9,199
<b>Current assets</b>					
Debtors	7	28,443		28,443	
Bank accounts		8,277		7,308	
		<u>36,720</u>		<u>35,751</u>	
<b>Creditors</b>					
Amounts falling due within one year	8	2,870		5,599	
<b>Net current assets</b>			<u>33,850</u>		<u>30,152</u>
<b>Total assets less current liabilities</b>			<u>41,470</u>		<u>39,351</u>
<b>Net assets</b>			<u>41,470</u>		<u>39,351</u>
<b>Capital funds</b>					
Unrestricted funds			<u>41,470</u>		<u>39,351</u>
<b>Total funds</b>			<u>41,470</u>		<u>39,351</u>

These financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities and the special provisions of FRS 102A.

Approved by the trustees on 21 May 2018 and signed on its behalf.

Mrs Janet Fisher



The annexed notes form part of these financial statements.

**WEST OXFORD ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2018**

**1. Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

**Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation

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

Motor vehicles	25% reducing balance basis
Fixtures and fittings	20% reducing balance basis



# WEST OXFORD ANIMAL RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 28 FEBRUARY 2018

### 2. Income

	Unrestricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
<b>Donations and legacies</b>			
Donations and grants	3,420	3,420	2,815
Rehoming income	9,004	9,004	9,282
	<u>12,424</u>	<u>12,424</u>	<u>12,097</u>
<b>Charitable activities</b>			
Shop sales	38,572	38,572	38,439
Disposal of rags	4,079	4,079	2,906
	<u>42,651</u>	<u>42,651</u>	<u>41,345</u>
<b>Other trading activities</b>			
Fundraising	945	945	1,180
	<u>945</u>	<u>945</u>	<u>1,180</u>

### 3. Expenditure on raising funds

	2018 £	2017 £
Advertising	2,149	1,680
Fundraising events	220	249
	<u>2,369</u>	<u>1,929</u>

# WEST OXFORD ANIMAL RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR ENDED 28 FEBRUARY 2018

#### 4. Expenditure on charitable activities

	2018	2017
	£	£
Food, livery and care	13,184	12,703
Veterinary fees	8,181	8,975
Stable fees	4,450	3,486
Rent and other property costs	16,567	16,165
Motor and travel	2,088	2,179
Telephone and office costs	1,369	1,326
Property repairs	1,546	869
Other costs	1,109	1,246
Depreciation and disposal adjustments	2,054	2,435
	<u>50,548</u>	<u>49,384</u>

#### 5. Other costs

	2018	2017
	£	£
Examiners fees	984	985
	<u>984</u>	<u>985</u>

#### 6. Tangible fixed assets

	Fixtures and Fittings £	Motor Vehicles £	Total £
<b>Cost:</b>			
At 1 March 2017	30,328	8,824	39,152
Additions	475	-	475
	<u>30,803</u>	<u>8,824</u>	<u>39,627</u>
At 28 February 2018	30,803	8,824	39,627
<b>Depreciation:</b>			
At 1 March 2017	22,810	7,143	29,953
Charge for the year	1,634	420	2,054
	<u>24,444</u>	<u>7,563</u>	<u>32,007</u>
At 28 February 2018	24,444	7,563	32,007
<b>Net book value:</b>			
At 28 February 2018	<u>6,359</u>	<u>1,261</u>	<u>7,620</u>
At 28 February 2017	<u>7,518</u>	<u>1,681</u>	<u>9,199</u>

# WEST OXFORD ANIMAL RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR ENDED 28 FEBRUARY 2018

#### 7. Debtors and prepayments

Amounts falling due within one year:

	2018 £	2017 £
Prepayments	93	93
Amounts falling due after more than one year:		
Loans	28,350	28,350

#### 8. Creditors

Amounts falling due within one year:-

	2018 £	2017 £
Sundry creditors	1,870	4,598
Accruals	1,000	1,001
	2,870	5,599

#### 9. Financial instruments

The company had the following financial instruments:

	2018 £	2017 £
Financial assets that are debt instruments measured at amortised cost		
Other debtors	28,443	28,443
Financial liabilities measured at amortised cost		
Other creditors	1,870	4,599
	1,870	4,599