

**THORNBERRY ANIMAL SANCTUARY**

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2019**

# **THORNBERRY ANIMAL SANCTUARY**

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## THORNBERRY ANIMAL SANCTUARY

### TRUSTEES' REPORT - LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number	1018048		
Administrative Trustees	Joanne Brunt	(Chair)	
	David Asbery	(Vice Chair)	Resigned 4 December 2018
	Gary Heane	(Treasurer)	Resigned 7 March 2019
	Jane Sara	(Secretary)	
	Helen Williams		Resigned 11 April 2018
	Patricia Webster		
	Anya Smith		Resigned 1 May 2018
	Sonja Johnson		Appointed 2 October 2018
			Resigned 12 June 2019
	Helen Connelly		Appointed 6 November 2018
			Resigned 31 August 2019
	Amanda Bagley		Appointed 20 June 2019
Registered Office	The Stables Todwick Road North Anston Sheffield S25 3SE		
Independent Examiner	Mr John P Waining FCA Lindrick Accountancy Services Limited 205 Outgang Lane Dinnington Sheffield S25 3QY		
Bankers	HSBC Bank PLC 35 College Street Rotherham S65 1AF		
	National Westminster Bank PLC 13 Laughton Road Dinnington Sheffield S25 2PN		
Solicitors	Foy's PO Box 11 Kingsgate House Waterdale Doncaster DN1 3DQ		

## **Thornberry Animal Sanctuary**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019**

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charities Commission applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS102 CHARITIES SORP) issued in January 2019.

#### **Objectives and aims**

The objectives of the charity are to relieve the suffering and distress of animals in need of care and protection, by reasons of sickness, neglect or maltreatment, by establishing a home or homes as sanctuary for such animals. The charity also takes in animals whose ownership is unknown, and to prevent them being destroyed.

In addition to providing a safe place for animals in need through neglect or abuse, we provide for those people who are unable to look after their beloved pets through no fault of their own, to be able to bring them to the sanctuary in the knowledge they will be cared for and re-homed.

The sanctuary is well under way with new objectives and we aim to become South Yorkshire's number 1 rescue centre in welfare standards, rehoming levels (consistent with these standards), site improvements and developments, fundraising and marketing and improved educational opportunities.

Maintenance work has already been started on updating our 30 year old site. We have plans to revamp the main kennel block as well as to update our isolation intake; the cattery roof is also being replaced. Alternative power such as solar is being looked into as a way of reducing costs long-term. The existing mother and kitten room will be refurbished making way for our new vet room, which will enable us to carry out small procedures and neutering on-site with the overall aims of reducing costs and reducing stressful journeys for our animals.

We are looking to bring on board a part time community fundraiser to help with fundraising and to raise our profile. He/she will help with events on and off site as well as getting involved with local groups such as schools and colleges. He/she will also continue working with the many local charities that we now have links with, such as the Lord Mayors Charity. Another challenge is to open our 2 on-site barns several days a week along with the café.

#### **Review of activities and achievements**

During the year the charity found homes for 29 horses and ponies, 86 dogs and puppies, 117 cats and kittens, 32 rabbits, 18 guinea pigs, 6 rats/hamsters and 1344 ex battery chickens. Animals we cannot rehome are cared for at the charity or in a number of foster homes, which include the homes of staff and volunteers.

## **THORNBERRY ANIMAL SANCTUARY**

### **TRUSTEES REPORT cont.**

#### **FOR THE YEAR ENDED 31 MARCH 2019**

The charity has seen many changes within the last year and more projects have started to take shape. Our biggest rescue was the arrival of 1350 battery chickens and in just over 3 weeks our fantastic supporters came out en masse to rehome them. As well as the welfare issue addressed, this brought in over £2000 in much-needed funds, which we subsequently used to replace the leaking roof on the Cattery. We have a second Hen rehoming event happening next month with another 800 hens arriving.

#### **Small-animal site (Todwick Road)**

We had 2 long- term resident dogs (Barry and Mabel) that have now found forever homes. Waiting time in kennels now for rehoming an animal is no longer than 6 months (on the small animal side). During the last year we have teamed up with Best Behaviour K9 who provide training and advice to ourselves and new dog owners.

Within the last couple of months we have employed a receptionist to run the daily office duties freeing up the care staff to concentrate on the animal welfare.

The bungalow is now finished and is bringing in a monthly rent (£350) as well as providing on-site security. Rotherham college construction team now come to site to carry out work for us. This has given the chance for students to learn a trade and has also saved Thornberry money. We take on Animal Management students from the college also on work placements.

The meet and greet room is complete and makes a secure place for dogs to get to know prospective families and a useful enclosed space for other uses.

The café is now run solely with volunteers and is now making a small profit. We are also using the café during the week to hold other fundraising events such as wreath-making workshops and have plans for more classes.

#### **Equine Centre site (Ravenfield)**

At the equine centre, too, the staff work with dedication, continuing to care for and rehome successfully horses and ponies often from challenging backgrounds. Though up to capacity, they took on 3 abandoned colts that would otherwise have been destroyed.

The site continues to be improved: almost all fields have shelters now and hard standing is down in many areas. The team at the equine centre continue to hold fundraising events throughout the year including their annual horseshow. A strain on our financial resources has occurred, however, in the sharp rise in hay prices, though we have one loyal provider who has kept prices lower for us than he could have received on the open market.



## **THORNBERRY ANIMAL SANCTUARY**

### **TRUSTEES REPORT cont. FOR THE YEAR ENDED 31 MARCH 2019**

#### **Fundraising and marketing**

We finally got our new website up and running and this has proved a huge success. It helps with rehoming, donations and volunteering as well as updating the public with our appeals and events. We plan to develop its use further. Facebook has become a highly popular site for keeping our followers regularly updated, with well over 40,000 'likes'.

This year we held 2 dog shows, having decided to try an additional one in Sheffield as well as one in Rotherham. They brought in over £2000 each so we will continue with both events hopefully growing in scale year on year.

Thornberry held its annual ball at Aston Hall this year supported by Elliot Kennedy (a well-known singer/songwriter). An excellent evening was had and we are already booked for this coming year's ball, with double the capacity.

Bunnings/Homebase have given us several weekends to raise money by doing a 'sausage sizzler' for customers, which also promotes the sanctuary. They have supplied us in addition with several loads of DIY materials to help out with our refurbishment projects.

We are now working with other charities and sharing resources such as, the Mayflower Sanctuary in Doncaster swapping cat litter for dog food that we can't use. Cat litter is also on our wish list and we now rarely need to buy it ourselves.

The charity still relies heavily on donations, legacies and fundraising events, though much of our weekly income comes from the sale of goods from our 2 barns. We now open on a Friday which is slowly picking up and bringing in more funds.

#### **Management**

The management of the charity by the trustees is, by definition, purely on a voluntary basis, but the majority of trustees also contribute many hours of their time per week as volunteers for the benefit of the charity. Our newest trustee is also our volunteer General Manager who is on site on most days, co-ordinating all aspects of the site. All of our fundraising efforts could not be achieved without the dedication, hard work and commitment of our brilliant volunteers who support the charity come rain or shine.

#### **Reserves**

The charity considers that it needs free reserves, excluding fixed assets and related borrowings, of between six and twelve months expenditure. This is based upon the objective of achieving a balance between the need to use voluntary income to provide services for animals in our care and the need to ensure that, once a commitment has been given, that sufficient funds exist to meet the commitments for as long as is required. As at 31<sup>st</sup> March 2019 the charity's free reserves amounted to around Representing around 6 month's expenditure which is within the target range.

## **THORNBERRY ANIMAL SANCTUARY**

### **TRUSTEES REPORT cont.**

**FOR THE YEAR ENDED 31 MARCH 2019**

#### **Risk management**

The trustees, who meet monthly, give full consideration to the adequacy of policies and procedures regarding the major risks, particularly with regard to health and safety issues. The trustees continue to work with professional and legal bodies to ensure that our policies and procedures are compliant with legislation, with particular reference to employment law. We have continued our membership of the Citation, which gives ready access to HR advice and guidance. Accordingly the trustees have reviewed the major risks which they consider relevant to the charity, and they are satisfied that systems have been established to mitigate those risks.

#### **Statement of trustees' responsibilities**

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 & 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 then 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 the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that 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 Reports) Regulations 2008 and 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.

This report was approved by the trustees on 25<sup>th</sup> November 2019 and signed on its behalf by

Joanne Brunt, Chairman

## **THORNBERRY ANIMAL SANCTUARY**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THORNBERRY ANIMAL SANCTUARY**

I report on the accounts of the Trust for the year ended 31 March 2019 which are set out on pages 5 to 11.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination as a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) on the Charities Act 2011; and
- state whether particular matters have come to my attention

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and as such no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the below statement.

#### **Independent Examiner's Statement**

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

- 1 gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr John P Waining ACA**  
**Lindrick Accountancy Services Limited**  
**205 Outgang Lane**  
**Dinnington**  
**Sheffield**  
**S25 3QY**



**THORNBERRY ANIMAL SANCTUARY**

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 31 MARCH 2019**

		<b>Unrestricted funds</b>	
	<b>Notes</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
<b>Incoming Resources</b>			
<b>Incoming Resources From Generated Funds</b>			
<b>Voluntary income:</b>			
Donations		86,304	87,687
Legacies		41,009	165,511
Sponsorship of animals		24,338	24,234
Activities for generating funds	3	117,166	81,449
Investment income		346	228
Incoming Resources From Charitable Activities	4	43,882	25,947
<b>Total Incoming Resources</b>		<b>313,045</b>	<b>385,056</b>
<b>Resources Expended</b>			
<b>Costs of Generating Funds</b>			
Fundraising costs	5	7,300	3,334
<b>Net Incoming Resources Available For Charitable Application</b>		<b>305,745</b>	<b>381,722</b>
<b>Charitable Activities</b>			
Operation of sanctuary	6	325,509	376,814
Governance costs	7	5,349	5,770
		<b>330,858</b>	<b>382,584</b>
<b>Net Movement of Funds For The Year</b>	2	<b>- 25,113</b>	<b>- 862</b>
Total finds brought forward		660,142	661,004
Total funds carried forward		<b>635,029</b>	<b>660,142</b>

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

# THORNBERRY ANIMAL SANCTUARY

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible assets	10	477,667	481,602
<b>Current Assets</b>			
Debtors	11	35,160	16,851
Cash at bank and in hand		128,274	166,018
		<u>163,434</u>	<u>182,869</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	12	- 6,072	- 4,329
<b>Net Current Assets</b>		157,362	178,540
<b>Total Assets Less Current Liabilities</b>		<u>635,029</u>	<u>660,142</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>		-	-
		<u>635,029</u>	<u>660,142</u>
<b>Funds</b>			
Unrestricted Funds		<u>635,029</u>	<u>660,142</u>

The financial statements were approved by the Board of Trustees on 31 January 2020 and signed on its behalf by:

Joanne Brunt  
Chair

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting Policies**

**1.1 Accounting Convention and Basis of Preparation of the Accounts**

The financial statements are prepared under the historical cost convention and follow the recommendations in the Statement of Recommended Practice (FRS102 CHARITIES SORP effective January 2019), the Charities Act 2011 and applicable accounting standards.

**1.2 Incoming Resources**

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Pecuniary legacies are recognised when they are received. Residuary legacies are recognised at the earlier of receipt or agreement of the estate accounts.

Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

**1.3 Resources Expended**

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in activities that raise funds.
- Charitable activities include expenditure associated with the operation of the animal sanctuary and mainly relate to the upkeep and housing of the animals.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Due to the nature of the charity all costs are considered to be direct costs and there are no material central functions.

Where costs relate to more than one activity they have been allocated to activities on a basis consistent with the use of resources.

- Rent and rates have been apportioned between costs in furtherance of the charity's objectives and administration costs on the basis of floor area.
- Telephone costs have been apportioned between costs in furtherance of the charity's objectives and administration costs on the basis of the purpose of each separate telephone line.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

**1. Accounting Policies - Continued**

**1.4 Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**1.5 Tangible Fixed Assets and Depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- straight line over 25 years (for purpose built buildings)
Fixtures, fittings and equipment	- 15% reducing balance
Motor vehicles	- 25% reducing balance

**1.6 Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.
- 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.

The charity currently only has unrestricted funds.

**2. Net Movements in Funds**

	2019 £	2018 £
Net movement in funds is stated after charging		
Independent examination and accountancy	2,250	2,250
Depreciation	12,989	13,268
	<hr/>	<hr/>



# THORNBERRY ANIMAL SANCTUARY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
<b>3. Activities For Generating Funds</b>		
Proceeds from fundraising ventures	33,845	26,064
Sales of donated goods	74,388	48,055
Cafe takings	8,933	7,330
	<u>117,166</u>	<u>81,449</u>
<b>4. Incoming Resources From Charitable Activities</b>		
Adoption fees	36,940	21,274
Pet plan commission	6,942	4,673
	<u>43,882</u>	<u>25,947</u>
<b>5. Costs of Generating Funds</b>		
<b>Direct costs</b>		
Fundraising expenditure	7,300	3,334
	<u>7,300</u>	<u>3,334</u>
<b>6. Operation of the Sanctuary - Direct Costs</b>		
Staff costs (note 9)	170,998	184,284
Redundancy	-	25,428
Animal upkeep	11,418	13,500
Veterinary fees	47,317	51,872
Light and heat	7,815	12,672
Building maintenance	21,488	22,588
Rates and insurance	23,385	25,964
Computer expenses	3,022	2,438
Cleaning and other	8,147	9,680
Telephone	1,003	1,483
Printing, postage, stationery and advertising	11,286	3,322
Motor expenses	6,050	9,593
Interest and charges	592	722
Depreciation vehicles	893	1,191
Depreciation land and buildings	6,774	6,826
Depreciation fixtures and fittings	5,321	5,251
	<u>325,509</u>	<u>376,814</u>

# THORNBERRY ANIMAL SANCTUARY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

<b>7. Governance Costs - Direct costs</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Rates and insurance	2,598	2,885
Telephone	501	635
Accountancy fees	2,250	2,250
	<u>5,349</u>	<u>5,770</u>
	<u><u>5,349</u></u>	<u><u>5,770</u></u>
<b>8. Employees</b>		
	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
The average monthly number of employees during the year was	15	16
	<u>15</u>	<u>16</u>
	<u><u>15</u></u>	<u><u>16</u></u>
<b>9. Employment Costs</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	167,543	179,084
Social security costs	2,272	4,644
Employers pension contributions	1,183	556
	<u>170,998</u>	<u>184,284</u>
	<u><u>170,998</u></u>	<u><u>184,284</u></u>

No employee received remuneration in excess of £60,000 (2018: £60,000).

None of the trustees received any remuneration during the year (2018: £nil). Out of pocket motor expenses of £2,257 (2018: £3,580) were reimbursed to 1 (2018: 1) trustee.

# THORNBERRY ANIMAL SANCTUARY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

### 10. Tangible Fixed Assets

	Land and Buildings Freehold £	Fixtures, Fittings and Equipment £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 April 2018	659,151	78,942	20,605	758,698
Additions	3,333	5,720	-	9,053
Disposals	-	-	-	-
At 31 March 2019	662,484	84,662	20,605	767,751
<b>Depreciation</b>				
At 1 April 2018	210,875	49,190	17,031	277,096
Charge for the year	6,774	5,321	893	12,988
Eliminated on disposal	-	-	-	-
At 31 March 2019	217,649	54,511	17,924	290,084
<b>Net Book Value</b>				
At 31 March 2018	448,276	29,752	3,574	481,602
At 31 March 2019	444,835	30,151	2,681	477,667

All tangible assets are held for charitable purposes.

11. Debtors	2019 £	2018 £
Other debtors	35,160	16,851
	35,160	16,222

### 12. Creditors: Amounts Falling Due Within One Year

Trade creditors	1,315	1,316
Other taxes and social security costs	2,507	763
Accruals and deferred income	2,250	2,250
	6,072	4,329