



## Trustees' report year ended 31<sup>st</sup> December 2017

Welcome to the first Annual Report and Financial Statements of Oak Tree Animals' Charity, formerly known as the Animals' Refuge.

Following our incorporation in 2016, 2017 has seen us put our strategy into action with animal welfare and education remaining at the heart of everything we do. We are a local Charity serving the needs of our community and working in a way that has allowed us to respond to the individual needs of 842 animals throughout the year covered by this report. Our sustainability as an organisation is paramount and in 2017 we have developed our fundraising and trading strategies to provide a more secure future for our Charity in the years to come. By diversifying our funding streams, focussing on income generation, aligning our activity to meet our objectives we can ensure that every penny is spent in a way that best helps the animals we care for now and in the future. The Financial Statements within this report reflect the significant positive impact these changes are making towards this.

The annual report of the Board of Trustees provides us with the chance to share the successes and challenges faced by the Charity in 2017. It is also an opportunity to present the plans for 2018 and beyond.

In 2017, we have been able to continue to help more animals through our community and rehoming programmes. Our dedicated animal teams work hard to offer a proactive, non-judgemental approach to animal welfare, supporting animals throughout our region, acting in an evidence-based manner to gain the right results for animals and owners.

The challenges of the past few years underlined our need to explore new ways of raising income to support our work. The further development of our fundraising team and strategy alongside OTAC Trading, our subsidiary trading company, which includes the tearoom and retail facilities, has led to a welcome increase in generated income in 2017.

We are also extremely fortunate to have a number of dedicated and valued supporters who so generously donate to support our work. As a Charity, we recognise the need to value, celebrate and grow this network of people who make such a difference to so many animal lives.





## Key highlights of the year include:

-  The improvements to our cattery and kennels with the installation of sneeze barriers and a roof over the mum and pup units
-  The development of our community work programme to include schools and community education, the creation of partnerships between housing associations, social work departments and other organisations with the aim of identifying and, where possible, preventing animal welfare issues
-  Continuing to develop our homing programme through the implementation of evidence-based methods including the 'Open Paw' programme to reduce stress and increase homability
-  Development of our tearoom and retail facilities, including new kitchen fit-out. The creation of a new children's playground and community woodland area in Blackburn Woods
-  The introduction of 7-day opening to provide increased opportunities for animal adoption and engagement with the charity
-  The re-development of Orchard Yard to create 4 rural craft units and our Tack Shack which will begin operation in early 2018

We were also delighted when Frank Tebbutt, who has been involved with our Charity since 1953 and was General Secretary for over 40 years until his retirement in 2002, agreed to become our first Honorary President. Frank remains a keen advocate for our work, speaking in 2017 he said "I lend my support to the Charity and believe that the changes that have been made over the past year have allowed it to build on my work and the work of Alfred Brisco to improve the lives of animals."

**Our vision is a world where understanding and empathy ensure that all animals are treated with kindness and respect.**

**Our mission is to help companion animals in need; finding them a safe and comfortable home and helping the community to understand their needs, through support and education.**

## Our Values

-  We are proud to be non-judgemental and compassionate in our approach to animals and the people who care for them
-  We are forward-thinking and value our work with partner organisations to find effective and informed approaches to animal welfare
-  We aim to find the right home for the animals in our care, providing ongoing support and advice to ensure life-long partnerships

# Financial Review

The key financial facts for the period 19<sup>th</sup> November 2016 to 31<sup>st</sup> December 2017 are income: £619,960; expenditure: £845,489. The difference between income and expenditure is £225,529. Total unrestricted reserves at the end of 2017 was £3,984,875 with £756,456 being accessible reserves, the remainder being assets.

By comparison, in 2016, income for the full 12 months was £205,562; expenditure at £697,101. The difference between income and expenditure was £450,969. The total unrestricted funds at the end of 2016 was £4,205,281 with £985,423 being accessible reserves.

The Charity owes a significant amount of gratitude to our supporters for their continued support of our work which ultimately benefits the animals in our care and within our community. We would like to thank the Ostachinni Family Charitable Trust, the Postcode Local Trust and Mars Petcare among many others for their generous support this year which has allowed us to achieve so much.

## Achievements and Performance

### Animal Welfare

Animal welfare is central to everything we do as a charity. In 2017, we built on the changes made in 2016, strengthening our caseworker system through personalised staff training and the introduction of the 'Open Paw' programme to our kennels. Developed by Ian Dunbar, and used by several Association of Dogs and Cats Homes (ADCH) charities throughout the UK, Open Paw aims to reduce stress and provide socialisation and training opportunities to develop friendly, quiet, well-behaved animals which are the best advertisement for the positive training methods they demonstrate. This combined with improved rehoming practices has seen a reduction in small animal average length of stay to 44.5 days for cats and 32.7 days for dogs (in 2015: 100+ days and 70+ days respectively).



**In September we received a call from an owner who had a 9 month old Collie, Rocko, that she felt was aggressive. Rocko had been circling her children and nipping at their ankles, without making contact.**

**The owner had sought professional help to try to solve the problem and had been told to scruff Rocko, pin him down on the ground and use an electric shock collar. It hadn't worked.**

**Our team were able to advise the owner that as Rocko was a Collie from working stock, he was displaying typical herding behaviour rather than aggression. The owner agreed but felt she had no option but to put Rocko to sleep.**

**The Small Animal team agreed to take him in to rehome him. On arrival, Rocko was found to be a sweet, intelligent puppy who got on with a variety of people including children and dogs. He was successfully adopted within a month of being at the Charity and is thriving in his new home.**



Thanks to grant funding we were able to put a much-needed roof over our mum and pup block in addition to installing sneeze barriers in our cattery. These sneeze barriers now mean that we meet, and in many cases exceed, the minimum welfare standards of the ADCH. In 2017, we partnered with Battersea Dogs and Cats Home raising awareness of the softer side of Staffordshire Bull Terriers, with the “Staffies, softer than you think” campaign.

We still need to develop our intake and sandschool facilities to enable us to intake the equines who need our help. In 2017, we were fortunate to secure half the funding needed to create the sandschool and hope to secure the remainder in 2018 to allow this much needed facility to be built. We have developed our relationships with our National Equine Welfare Council (NEWC) partners, with staff visiting facilities and attending training sessions at World Horse Welfare, Bransby Horses and The Donkey Sanctuary. Education is key to our success and our Pony Fundays were well attended and enabled young people to learn about equine welfare and husbandry.

**Two young colts were found by a farmer abandoned on the fells near Carlisle. The ponies were nervous but generally looked healthy and were given a full vet check and brought to Oak Tree Farm.**

**The two ponies, now named Blue and Red, have joined our herd where they will spend the next three years being gently handled, brought on and then, eventually backed to be ridden. They will then be placed into the Charity's rehoming programme to find loving forever homes.**



## Our Community

Our community work focusses our assistance on those that need it most, providing an accessible and approachable service.

Oak Tree has established many partnerships including with Carlisle foodbanks, Opshops and Carlisle Key to support pet owners in financial hardship with preventative care advice, neutering support and appropriate nutrition for their pet. This helps us to keep pets and owners together preventing the stress caused by avoidable relinquishment.

We have worked with 5 hoarding cases in 2017, supporting both cats and dogs, often in significant medical need, and worked alongside our social work and council partners to provide owner support and training for social work professionals.



**Boo was found sodden, abandoned and alone by a member of the public one very wet and windy day in the middle of a country road.**

**Unsure of what to do, they decided to contact Oak Tree's Community team. The team searched for Boo's owners and looked for any signs of other feral cats around the area but with little success.**

**Boo was assessed by a vet and due to an estimated age of 5 weeks old, she was taken in as an emergency to Oak Tree Farm while the team continued to search for her family.**

**The Oak Tree team were able to call on one of their cat fosterers to care for Boo, helping her to recover from her ordeal and get her used to life in a comfortable home. Eventually, Boo was ready to find a new family and is now thriving in her 'paw-fect' forever home!**





Social Services contacted Oak Tree after their client had been admitted into hospital due to a fall. The client had 15 cats but was unable to care for them long term.

On arrival at the property, it was clear that the cats were undersocialised and many were fleeing under floor boards where they had been living.

Due to the poor health of the owner, they had been unable to feed the cats with adequate food so had placed slices of bread onto the floor for the cats to consume. The owner agreed to sign all 15 cats over to OTAC.

Our Community team began to trap the cats and they were taken to our veterinary partners for a full health check. All were infested with fleas, some pregnant and some with toes missing due to interbreeding.

After much work and rehabilitation by the Small Animal team, the cats were soon ready for their new forever homes.

Once the previous owner returned home from hospital, they immediately purchased a kitten from a local pet shop. This was identified by our Community team who were able to ensure the kitten was neutered and offer support and advice to prevent a reoccurrence of the hoarding situation. Support will be ongoing for this case.



Our Community Team continues their trap, neuter return (TNR) programme and helped 66 feral cats in 2017. This pro-active approach allowed us to prevent the birth of unwanted kittens, maintain the health of the cat colony and eventually aims to reduce the number of unwanted kittens coming into shelters for rehoming.

In addition, we launched our 'Go Nuts' Fund in 2017 to provide neutering support to pet owners.

We would like to thank our partners at Cats Protection and Dogs' Trust for their continued support for our community neutering programme.

We have developed a partnership with British Hen Welfare Trust, acting as a collection point for the rehoming of ex-commercial laying hens. In 2017 we were able to help rehome 57 hens.



## Our Corporate Partners

We greatly appreciate the support of our corporate partners who offer us support, advice and much valued practical and financial help throughout the year. We thank them for their continued support. Particular thanks go to: our vet partners; Dynamic IT; World Group; Pets at Home; Kierweb; ASDA; Morrison's; Portakabin; FMGS Solicitors; Carlisle Fire Protection.



## Our supporters

Every year our supporters amaze us with their generosity and their willingness to get involved to support the animals in our region.

From taking part in dogstable, running a marathon, organising a bake sale to holding a coffee morning we really appreciate these wonderful efforts to help animals in our region.

Our lottery and animal sponsorship programmes continue to develop and we thank all our regular supporters for their kindness.

## Our Volunteers

Our volunteers allow us to extend our reach and play a crucial role in our Charity. These volunteers help throughout the whole life of the Charity and include those who help directly with the animals, in the tearoom, in the charity shop, carrying out administrative tasks and of course our Board of Trustees. These changes led to the recruitment of 47 new volunteers to our team and allowed us to develop our work. We would like to sincerely thank all our volunteers for their commitment and hard work throughout the year.

### Juliette & Tim, dog care volunteers:

Without amazing volunteers like Juliette and Tim, we wouldn't be able to transform the lives of all the dogs we helped in 2017.

The commitment and passion they both bring to the Charity is truly outstanding and we are extremely grateful for the time and care they selflessly give to the animals here at Oak Tree.



### Give a Day to the City volunteers:

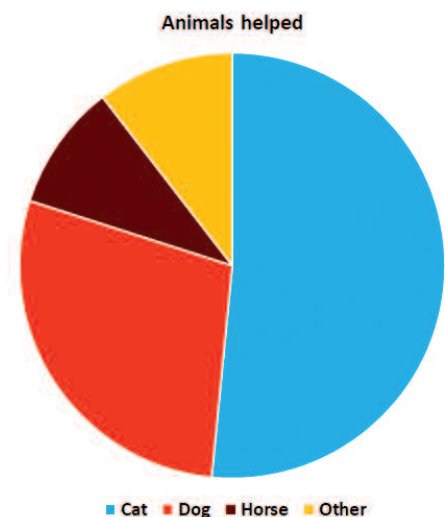
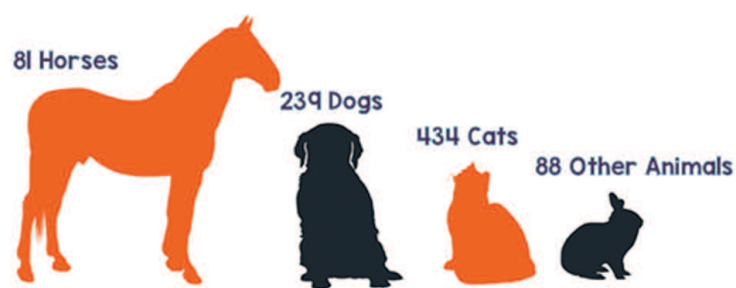
With the incredible help of a group of 17 very enthusiastic volunteers from Direct Rail Services, Total Power Installations, NatWest Bank and our local PCSO's we were able to build a 10 metre long boardwalk in our lovely Blackburn Woods.



This was part of a continued development to help reinvigorate the area and offer a wonderful community woodland for our community and native wildlife. Every minute volunteered and every helpful hand takes us a step closer to creating even more amazing relationships in our community.



# Animals helped 2017 - 842

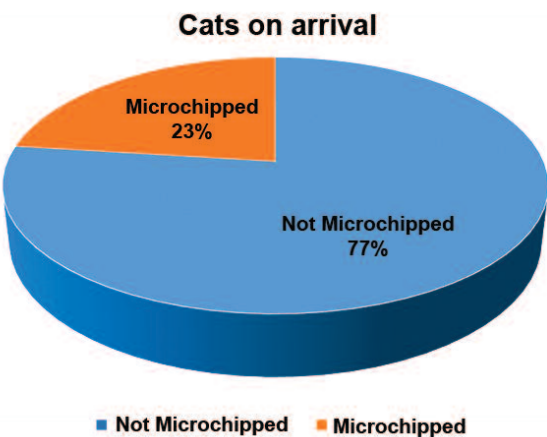
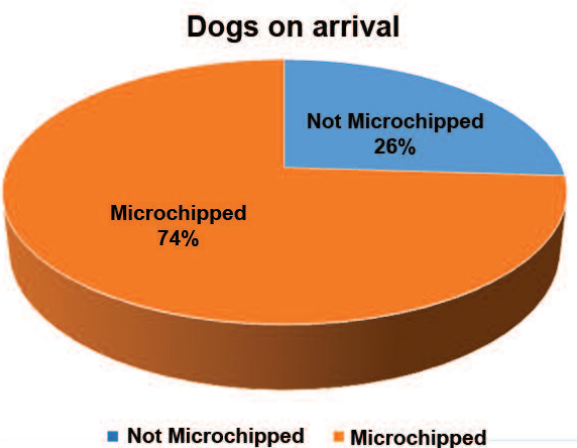


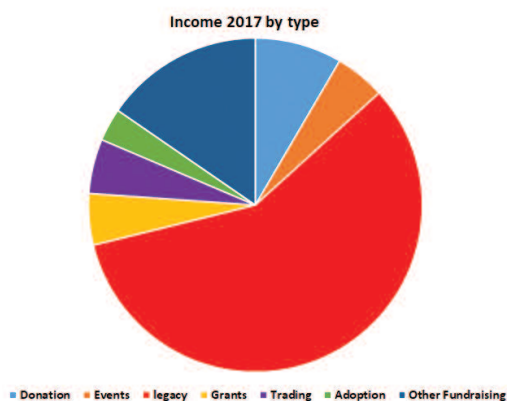
## Animals helped by species

Dogs	Cats	Equines	Others
28%	52%	10%	10%

This year, following legislation changes, we recorded additional information in relation to microchip data on arrival.

Only 23% of cats and 74% of dogs were microchipped, indicating that there is still significant work to be done to promote the benefits of microchipping both species, especially cats in our region.





Income Type	Percentage
Donations	8%
Events	5%
Legacy	58%
Grants	5%
Adoptions	3%
Trading	5%
Other Fundraising	15%

## Looking to the future

- Raising funds and building our equine intake area and sandschool
- Ensuring our onsite animals continue to receive a high standard of care and enrichment
- Improving our rehoming journey for each animal and client, through the provision of dedicated intake and rehoming areas, customer service training and developing fuss-free, kind and efficient procedures
- Developing our community work to ensure we respond to the needs of our community These include the development of education programmes, preventative care partnerships with local vets and being the first point of call for animal welfare advice in our region
- Further developing partnerships with housing associations to provide opportunities to identify and prevent animal welfare issues arising
- Developing our "Helping Paw" project to support those with pets who are homeless or fleeing domestic violence
- Opening Orchard Yard as a rural craft village and celebration of our animal welfare heritage and developing our tearoom
- Creating off-site points-of-contact for our community by opening two charity shops
- Continuing to develop our community woodland, completing walkways, providing opportunities for education and providing calm space for those who need time to reflect



## Reserves Policy

Each year the Board of Trustees reviews the reserves of the Charity. They look at income and expenditure and the value of reserves. Currently, the Charity's unrestricted reserves are in surplus to a total of £3,984,875. £776,049 being accessible, the remainder being Tangible Assets including our site at Oak Tree Farm.

## Investment Policy

Under the constitution and rules of the Charity, the Board of Trustees has the power to make any investments as deemed fit, mindful that any such investment should be of an ethical nature and true to the objectives of the Charity.



## Indemnity Insurance

Through powers granted by the Charities Act, the Charity has purchased insurance for employees and members of the Board of Trustees during 2017. The purchase was necessary to indemnify them against liabilities arising in the course of the performance of their duties provided that such liability does not arise from fraud, wrong doing, wilful neglect or default on behalf of the Board and the Charity's employees.

## The Trustees

The Trustees who served the Charity during 2017 are shown on page 1 of this document.

## Reference and Administrative details

Reference and administrative details are shown in the Schedule of the Members of the Board of Trustees 2017 and the Charity's professional advisers on pages 1 and 2 of the Financial statements. The Charity was registered under the name Oak Tree Animals' Charity from the 1<sup>st</sup> October 2016 and previously registered as the National Equine (and Smaller Animals) Defence League including The Animals' Refuge, Horse Protection Society, Pit Pony League and the Anti-Bearing Rein Association.

## Structure, Governance and Management

### Governing document

The Charity is a charitable company limited by guarantee, incorporated on 1st October 2016. The Articles of Association set out the Charity's objects and powers and is its governing document.

## Organisational Structure

The Charity is managed and administered by a supervisory Board of Trustees elected in accordance with the Articles of Association. The number of Trustees shall be not less than 3 and not more than 11 (unless otherwise determined by resolution in a general meeting).

All Trustees have to stand for re-election at the end of their first year, after which the elected members are subject to fixed-term appointments and election or re-election according to the procedures set out in the governing document. Decisions are made on a majority vote with each Trustee have one vote on each issue. In the case of a tied vote the Chairman has an additional casting vote.

The Charity has a wholly owned subsidiary trading company, OTAC Trading Ltd, to promote hospitality, retail and events from Oak Tree Farm and other Charity properties. All profits from the trading company are donated to the Charity.

## Appointment of Trustees

There is an active Trustee recruitment policy identifying and filling Trustee positions and candidates base on experience and skills needed by the Charity.

## Other advisors

In furtherance of the Charity's duty of care to the animals in its keeping, The Board of Trustees has appointed Eden Veterinary Centre, Paragon Veterinary Group, Border Vets and The Green Veterinary Surgery to advise on all veterinary matters and to implement medical and/or surgical treatment or arrange referral as appropriate.

The Board of Trustees also recommended to its members of the charity at the AGM, its nomination of a firm of Chartered Accountants to act as Auditor for the ensuing period until incorporation.

Additionally, the Board under the powers granted to it has appointed the Cumberland Building Society and Natwest as its operating banks for day to day transactions and Brewin Dolphin Ltd to manage the Charity's investment portfolio. The Board has also appointed Strutt & Co as Solicitors to the Charity.

## Risk Assessment

The Trustees have assessed the major risks to which the Charity is exposed and have introduced systems and procedures to manage and minimise them.

## Objectives and Activities

### The Charity's objectives are:

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment poor circumstances, in particular but not exclusively by assessing, rehabilitating and rehoming such animals and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

## Public Benefit

The Board of Trustees has considered the guidance produced by the Charity Commission on the provision of public benefit and confirms that public benefit is provided by the Charity's activities. The Charity operates the Animals' Refuge, a temporary haven for animals while a new home is sought for them as well as a long-term home for retired animals. The Charity provides advice and support to pet owners and gives peace of mind when an animal has to be taken into care because the owner is no longer able to keep it. The Charity operates a free education service on animal welfare issues to schools, nurseries, further education establishments and community groups.



## 2018 - Moving Forward

During 2018, we plan to continue to move forward as a Charity continuing to be proactively improving animal welfare through our community and support work, helping animals find loving new homes and ensuring a sustainable future for Oak Tree. To ensure we are able to make a tangible difference to animal welfare in our region, it is vital we not only provide excellent animal welfare services, but also work with owners, in a multi-agency approach if appropriate, to ensure they are equipped to make good pet choices and have the support needed to provide and maintain an excellent relationship for both pet and human partner.



[www.oaktreeanimals.org.uk](http://www.oaktreeanimals.org.uk)

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[info@oaktreeanimals.org.uk](mailto:info@oaktreeanimals.org.uk)



Oak Tree Animals' Charity

Oak Tree Farm, Wetheral Shields, Carlisle, CA4 8JA

Registered Charity Numbers 1169511 / SC048389

REGISTERED COMPANY NUMBER: 10404912 (England and Wales)  
REGISTERED CHARITY NUMBER: 1169511

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 20 NOVEMBER 2016 TO  
31 DECEMBER 2017  
FOR  
OAK TREE ANIMALS' CHARITY

RfM Preston Ltd  
Chartered Accountants  
120-124 Towngate  
Leyland  
Lancashire  
PR25 2LQ



OAK TREE ANIMALS' CHARITY

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FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

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OAK TREE ANIMALS' CHARITY

REPORT OF THE TRUSTEES  
FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 20 November 2016 to 31 December 2017. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
10404912 (England and Wales)

Registered Charity number  
1169511  
Scottish Charity number SC048389

Registered Office  
Oak Tree Animal's Charity  
Oak Tree Farm  
Wetheral Shields  
Carlisle  
Cumbria  
CA4 8JA

Trustees  
Mr P T Armer FCMA, CGMA - appointed 13/05/2017  
Ms R L Griffiths  
Mr D Jordan  
Ms R Shields  
Ms A Winterburn  
Mr M B Squires MRCVS - appointed 25/09/2017

Independent examiner  
Gillian Isibor  
MAAT  
RfM Preston Ltd  
Chartered Accountants  
120-124 Towngate  
Leyland  
Lancashire  
PR25 2LQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms R L Griffiths - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OAK TREE ANIMALS' CHARITY

I report on the accounts for the period 20 November 2016 to 31 December 2017 set out on pages three to ten.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of MAAT.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with the 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 consequently 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 statements below.

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 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gillian Isibor  
MAAT  
RfM Preston Ltd  
Chartered Accountants  
120-124 Towngate  
Leyland  
Lancashire  
PR25 2LQ

Date: .....

OAK TREE ANIMALS' CHARITY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOMING RESOURCES</b>				
Incoming resources from generated funds				
Voluntary income		498,797	-	498,797
Activities for generating funds	2	32,525	-	32,525
Other incoming resources		88,638	-	88,638
		<hr/>	<hr/>	<hr/>
Total incoming resources		619,960	-	619,960
 <b>RESOURCES EXPENDED</b>				
Costs of generating funds				
Costs of generating voluntary income		83,703	-	83,703
Other resources expended		761,786	-	761,786
		<hr/>	<hr/>	<hr/>
Total resources expended		845,489	-	845,489
		<hr/>	<hr/>	<hr/>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(225,529)	-	(225,529)
 <b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		4,210,404	-	4,210,404
		<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>3,984,875</u>	<u>-</u>	<u>3,984,875</u>

The notes form part of these financial statements



# OAK TREE ANIMALS' CHARITY

## BALANCE SHEET AT 31 DECEMBER 2017

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	6	3,208,826	-	3,208,826
Investments				
Investments	7	260,897	-	260,897
Programme related investments	8	495,559	-	495,559
		<u>3,965,282</u>	<u>-</u>	<u>3,965,282</u>
 <b>CURRENT ASSETS</b>				
Stocks		7,866	-	7,866
Debtors	9	33,546	-	33,546
Cash at bank and in hand		60,079	27,000	87,079
		<u>101,491</u>	<u>27,000</u>	<u>128,491</u>
 <b>CREDITORS</b>				
Amounts falling due within one year	10	(81,898)	(27,000)	(108,898)
		<u>19,593</u>	<u>-</u>	<u>19,593</u>
 <b>NET CURRENT ASSETS</b>				
		<u>19,593</u>	<u>-</u>	<u>19,593</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
		<u>3,984,875</u>	<u>-</u>	<u>3,984,875</u>
 <b>NET ASSETS</b>				
		<u>3,984,875</u>	<u>-</u>	<u>3,984,875</u>
 <b>FUNDS</b>	11			
Unrestricted funds				<u>3,984,875</u>
 <b>TOTAL FUNDS</b>				<u>3,984,875</u>

The notes form part of these financial statements

OAK TREE ANIMALS' CHARITY

BALANCE SHEET - CONTINUED  
AT 31 DECEMBER 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

.....  
Ms R L Griffiths -Trustee



# OAK TREE ANIMALS' CHARITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

### 1. ACCOUNTING POLICIES

#### ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### RESOURCES EXPENDED

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

#### TANGIBLE FIXED ASSETS

Motor Vehicles - 25% reducing balance  
Fixtures, fittings & equipment - 15% reducing balance  
Computer equipment - 3 years straight line  
Freehold property - 2% reducing balance  
Leasehold property - 2% reducing balance  
Plant and machinery - 15% reducing balance

#### STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### TAXATION

The charity is exempt from corporation tax on its charitable activities.

#### FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. ACTIVITIES FOR GENERATING FUNDS

	£
Fundraising events	30,178
Animal Sponsorship	1,631
Lottery Income	716
	<hr/>
	32,525
	<hr/>

# OAK TREE ANIMALS' CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

### 3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	£
Depreciation - owned assets	90,650
Surplus on disposal of fixed asset	(86,718)
	<u>3,932</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2017.

#### TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 31 December 2017.

### 5. STAFF COSTS

	£
Wages and salaries	449,299
Social security costs	26,482
	<u>475,781</u>

The average monthly number of employees during the period was as follows:

Management and administration	12
Veterinary and animal welfare	15
	<u>27</u>

No employees received emoluments in excess of £60,000.

The wages and salaries figure includes £7,942 of expenses relating to staff uniforms, equipment and training.



# OAK TREE ANIMALS' CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

### 6. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 20 November 2016	4,187,150	204,461	4,391,611
Additions	27,280	51,832	79,112
Disposals	-	(5,950)	(5,950)
At 31 December 2017	<u>4,214,430</u>	<u>250,343</u>	<u>4,464,773</u>
<b>DEPRECIATION</b>			
At 20 November 2016	1,011,032	155,567	1,166,599
Charge for year	72,006	18,644	90,650
Eliminated on disposal	-	(1,302)	(1,302)
At 31 December 2017	<u>1,083,038</u>	<u>172,909</u>	<u>1,255,947</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>3,131,392</u>	<u>77,434</u>	<u>3,208,826</u>

### 7. FIXED ASSET INVESTMENTS

	Clydesdale Investment Mge £
<b>MARKET VALUE</b>	
At 20 November 2016	376,469
Disposals	(120,973)
Revaluations	5,401
At 31 December 2017	<u>260,897</u>
<b>NET BOOK VALUE</b>	
At 31 December 2017	<u>260,897</u>

There were no investment assets outside the UK.

OAK TREE ANIMALS' CHARITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

8. PROGRAMME RELATED INVESTMENTS

	Investment Portfolio £	Totals £
MARKET VALUE		
At 20 November 2016	513,321	513,321
Additions	105,180	105,180
Disposals	(153,474)	(153,474)
Revaluations	30,532	30,532
	<u>495,559</u>	<u>495,559</u>
At 31 December 2017		
	<u>495,559</u>	<u>495,559</u>
NET BOOK VALUE		
At 31 December 2017	<u>495,559</u>	<u>495,559</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	<u>33,546</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Bank loans and overdrafts	2,998
Unexpired grants	58,116
Trade creditors	25,706
Other creditors	22,078
	<u>108,898</u>

11. MOVEMENT IN FUNDS

	At 20/11/16 £	Net movement in funds £	At 31/12/17 £
Unrestricted funds			
General fund	4,210,404	(225,529)	3,984,875
	<u>4,210,404</u>	<u>(225,529)</u>	<u>3,984,875</u>
TOTAL FUNDS	<u>4,210,404</u>	<u>(225,529)</u>	<u>3,984,875</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	619,960	(845,489)	(225,529)
	<u>619,960</u>	<u>(845,489)</u>	<u>(225,529)</u>
TOTAL FUNDS	<u>619,960</u>	<u>(845,489)</u>	<u>(225,529)</u>

OAK TREE ANIMALS' CHARITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

11. MOVEMENT IN FUNDS - continued

12. PENSION COMMITMENTS

The charity operates a pension scheme through The People's Pension. A total contribution amount of £4,965 was paid by the charity for the period.

This amount is included in the Social security costs figure of £26,482 under note 5.

There were no outstanding contributions due at the end of the period.

13. RELATED PARTY DISCLOSURES

The charity appointed RfM Chartered Management Accountants to act as their accountants in the year. Mr Peter Armer was also appointed as a Trustee on the 13th May 2017. Mr Peter Armer is a partner in RfM Chartered Management Accountants based in Lancaster and Windermere.

The charity has links with OTAC Trading Limited, which is a company that run the shop and tea rooms. In the period some income has been received into the charity belonging to OTAC Trading Limited and some expenditure has been paid for by the charity relating to OTAC Trading Limited.

The total amount due to OTAC Trading Limited from the above activities is £24,313.96. This has been offset against the £32,741 Gift from OTAC Trading Limited. The remaining balance of £8,427 is included in the debtor figure in the balance sheet.

The following trustees of the charity are also directors of OTAC Trading Limited:

Ms R L Griffiths  
Mr D Jordan  
Mr P T Armer

14. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees.



# OAK TREE ANIMALS' CHARITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

£

### INCOMING RESOURCES

Voluntary income	
Donations	65,236
Appeal Donations	6,736
Gift aid	3,735
Legacies	358,658
Grants	30,880
Gift from OTAC Trading Ltd	32,741
Other Income	811
	<hr/>
	498,797

Activities for generating funds	
Fundraising events	30,178
Animal Sponsorship	1,631
Lottery Income	716
	<hr/>
	32,525

Other incoming resources	
Gain on sale of tangible fixed assets	88,638
	<hr/>

Total incoming resources	619,960
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### RESOURCES EXPENDED

Costs of generating voluntary income	
Stock purchase	6,700
Direct costs	77,003
	<hr/>
	83,703

Charity Expenditure	
Management	
Rates and water	11,383
Insurance	13,705
Light and heat	18,781
Telephone	6,995
Postage and stationery	13,858
Advertising	24,334
Membership & Subscriptions	2,761
	<hr/>
	91,817

Finance	
Bank charges	819
Portfolio management fee	6,822
Loss on sale of tangible fixed assets	1,920
	<hr/>
	9,561

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# OAK TREE ANIMALS' CHARITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 20 NOVEMBER 2016 TO 31 DECEMBER 2017

	£
Information technology	
IT	8,209
Human resources	
Wages	441,357
Payroll taxes and pension	26,482
	<hr/> 467,839
Misc expenses	
Staff Uniforms, equip & train	7,942
Capital Development	819
Sundry	1,870
Repairs & renewals	38,041
Licences	373
Equipment Hire	5,377
Professional & accountancy	20,105
	<hr/> 74,527
Travel & vehicle expenses	
Vehicle expenses	14,369
Travel, sub & hospitality	4,814
	<hr/> 19,183
Depreciation	
Motor Vehicle Depreciation	3,877
Equipment depreciation	14,767
Property depreciation	72,006
	<hr/> 90,650
Total resources expended	845,489
	<hr/>
Net expenditure	<u><u>(225,529)</u></u>

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