REGISTERED COMPANY NUMBER: SC618541 (Scotland)
REGISTERED CHARITY NUMBER: 048997

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 January 2026

for

Ananda Animal Sanctuary

ICW Accountancy Ltd
15 St Leonard Street
Lanark
Lanarkshire
ML11 7AB

Contents of the Financial Statements
for the Year Ended 31 January 2026

Report of the Trustees
for the Year Ended 31 January 2026

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 year ended 31 January 2026. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objective of Ananda Animal Sanctuary is to relieve the suffering of animals in need and provide a forever home for them. Currently in society farm animals are massively under-represented in terms of animal welfare despite being able to feel and experience emotions just as traditional pets and even we do.

Our mission is to take in as many farm animals as can be properly cared for at the sanctuary, restore them to health, rehabilitate if necessary and provide them with a safe and loving forever home at the sanctuary where they will receive the best care for life.

Significant activities

We put a hold on new intakes, for large animals anyway due to reaching capacity for the land we have available. We did however rescue more cockerels, hens and geese and have continued to put funds towards implanting the hens and female turkeys to stop them laying which has made a huge difference in their ongoing health and a huge reduction in hen deaths (we only lost one hen this year).

We consolidated volunteer shifts to 3 per week which has helped manage the workload of the trustees as it ensures there is always enough cover on those days to focus on other things e.g. admin, our other jobs etc. We also started training more volunteers to offer more private tours which will increase the funds raised for the sanctuary.

We welcomed over 300 visitors to the sanctuary over the course of the year.

Plans for the Future

We are still looking for a new farm to move to that will allow for us to expand and rescue more animals.

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.

Charity constitution

Ananda Animal Sanctuary is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on the 18th January 2019.

Recruitment and appointment of new trustees

The management committee are the charity's trustees.

Organisational structure

The management of the company is the responsibility of the Trustees, this includes the strategic planning of the charity and the day to day running of the sanctuary. The trustees are unpaid.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC618541 (Scotland)

Registered Charity number

048997

Ananda Animal Sanctuary

Report of the Trustees
for the Year Ended 31 January 2026

Registered office
26 Oggscastle Road
Walston
Lanarkshire
ML11 8NF

Trustees
S Glass Senior Physiotherapist
Dr S K Gress Managing Director
R Gress Retired (resigned 24.11.25)
Ms L Gress Teacher

Independent Examiner
ICW Accountancy Ltd
15 St Leonard Street
Lanark
Lanarkshire
ML11 7AB

Approved by order of the board of trustees on 29 June 2026 and signed on its behalf by:

Dr S K Gress - Trustee

Independent examiner's report to the trustees of Ananda Animal Sanctuary ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

IB Christie

Isabella B Christie
The Association of Chartered Certified Accountants

ICW Accountancy Ltd
15 St Leonard Street
Lanark
Lanarkshire
ML11 7AB

Date: 25/06/2026

Ananda Animal Sanctuary

Statement of Financial Activities
for the Year Ended 31 January 2026

	Notes	31.1.26 Unrestricted fund £	31.1.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		26,182	20,894
Other trading activities	2	115	2,423
Total		26,297	23,317
EXPENDITURE ON			
Raising funds		534	2,230
Charitable activities			
Feeding		6,232	10,340
Shelter		557	1,593
Veterinary & medicine		12,024	6,878
Protective clothing			
		163	30
Other		4,971	1,830
Total		24,481	22,901
NET INCOME		1,816	416
RECONCILIATION OF FUNDS			
Total funds brought forward		36,076	35,660
TOTAL FUNDS CARRIED FORWARD		37,892	36,076

The notes form part of these financial statements

Balance Sheet
31 January 2026

	Notes	31.1.26 Unrestricted fund £	31.1.25 Total funds £
FIXED ASSETS			
Tangible assets	6	24,917	26,570
CURRENT ASSETS			
Stocks	7	200	360
Debtors	8	47	-
Cash at bank		12,969	9,370
		13,216	9,730
CREDITORS			
Amounts falling due within one year	9	(241)	(224)
NET CURRENT ASSETS		12,975	9,506
TOTAL ASSETS LESS CURRENT LIABILITIES		37,892	36,076
NET ASSETS		37,892	36,076
FUNDS	10		
Unrestricted funds		37,892	36,076
TOTAL FUNDS		37,892	36,076

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2026 and were signed on its behalf by:

S K Gress - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	4% on reducing balance
Plant and machinery	-	15% on 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.

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2. OTHER TRADING ACTIVITIES

	31.1.26	31.1.25
	£	£
Merchandise sales	70	598
Event income	45	1,825
	115	2,423

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.1.26	31.1.25
	£	£
Depreciation - owned assets	1,653	1,829

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2026 nor for the year ended 31 January 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2026 nor for the year ended 31 January 2025.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,894
Other trading activities	2,423
Total	23,317
EXPENDITURE ON	
Raising funds	2,230
Charitable activities	
Feeding	10,340
Shelter	1,593
Veterinary & medicine	6,878
Protective clothing	
	30
Other	1,830
Total	22,901
NET INCOME	416

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	35,660
TOTAL FUNDS CARRIED FORWARD	36,076

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 February 2025 and 31 January 2026	23,512	7,548	31,060
DEPRECIATION			
At 1 February 2025	2,300	2,190	4,490
Charge for year	849	804	1,653
At 31 January 2026	3,149	2,994	6,143
NET BOOK VALUE			
At 31 January 2026	20,363	4,554	24,917
At 31 January 2025	21,212	5,358	26,570

7. STOCKS

	31.1.26 £	31.1.25 £
Stocks	200	360

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Other debtors	47	-

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26	31.1.25
	£	£
Accrued expenses	241	224

10. MOVEMENT IN FUNDS

	At 1.2.25	Net movement in funds	At 31.1.26
	£	£	£
Unrestricted funds			
General fund	36,076	1,816	37,892
TOTAL FUNDS	36,076	1,816	37,892

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,297	(24,481)	1,816
TOTAL FUNDS	26,297	(24,481)	1,816

Comparatives for movement in funds

	At 1.2.24	Net movement in funds	At 31.1.25
	£	£	£
Unrestricted funds			
General fund	35,660	416	36,076
TOTAL FUNDS	35,660	416	36,076

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	23,317	(22,901)	416
TOTAL FUNDS	23,317	(22,901)	416

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.24 £	Net movement in funds £	At 31.1.26 £
Unrestricted funds			
General fund	35,660	2,232	37,892
TOTAL FUNDS	35,660	2,232	37,892

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,614	(47,382)	2,232
TOTAL FUNDS	49,614	(47,382)	2,232

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2026.

Detailed Statement of Financial Activities
for the Year Ended 31 January 2026

	31.1.26	31.1.25
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	3
Donations	26,183	20,891
	26,182	20,894
Other trading activities		
Merchandise sales	70	598
Event income	45	1,825
	115	2,423
Total incoming resources	26,297	23,317
EXPENDITURE		
Other trading activities		
Opening stock	360	756
Merchandise purchases	174	216
Glamping pod costs	-	87
Closing stock	-	(360)
	534	699
Charitable activities		
Feeding	6,432	10,340
Shelter	430	299
Veterinary & medicine	12,024	6,878
Protective clothing	153	30
Closing Stock of Feed	(200)	-
	18,839	17,547
Other		
Freehold property	848	884
Plant and machinery	804	946
	1,652	1,830
Support costs		
Management		
Insurance	491	470
Postage, stationery & IT costs	173	221
Sundries	240	287
Travel	25	-
Subscriptions	199	-
Volunteers gratuities	69	-
Carried forward	1,197	978

Detailed Statement of Financial Activities
for the Year Ended 31 January 2026

	31.1.26	31.1.25
	£	£
Management		
Brought forward	1,197	978
Independent Examiner fee	251	235
	1,448	1,213
Finance		
Bank charges	26	42
Other		
Repairs & fencing	1,972	1,570
Other 3		
Sundries	10	-
Total resources expended	24,481	22,901
Net income	1,816	416