Allocation between funds

Restricted funds are amounts received by the company where the donor has earmarked the monies for a specific purpose. Unrestricted funds are amounts which can be spent at the discretion of the company. Designated funds are unrestricted funds earmarked by the Trustees' for particular purposes.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Total Funds 2026	Total Funds 2025
Donations	12,277	12,277	15,220
	12,277	12,277	15,220

3 INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2026	Total Funds 2025
Bank interest receivable	272	272	458

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 28 FEBRUARY 2026

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Operation of Animal Sanctuary	Total Funds 2026	Total Fund 2025
	£	£	£
Feed	2,670	2,670	9,117
Vet	6,705	6,705	8,293
Insurance	1,680	1,680	2,303
Repairs & maintenance	3,431	3,431	2,877
Water	1,800	1,800	2,111
General expenses	200	200	408
Light & Heat	-	-	395
Depreciation of freehold property	9,106	9,106	8,715
Depreciation of machinery & equipment	240	240	240
Accountancy fees	3,556	3,556	1,000
	29,387	29,387	35,459

All expenditure on charitable activities is unrestricted.

5 STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the committee, during the year

6 TANGIBLE FIXED ASSETS

	Freehold Property	Machinery & Equipment	Total
	£	£	£
COST			
At 1 March 2025	174,301	11,400	185,701
Additions	7,813	-	7,813
At 28 February 2026	182,114	11,400	193,514
DEPRECIATION			
At 1 March 2025	87,149	11,160	98,309
Charge for year	9,106	240	9,346
At 28 February 2026	96,255	11,400	107,655
NET BOOK VALUE			
At 28 February 2026	85,859	0	85,859
At 1 March 2025	87,152	240	87,392

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 28 FEBRUARY 2026

7 DEBTORS

	2026	2025
Other debtors	-	10,435

8 LIABILITIES: Creditors falling due within one year

	2026	2025
Other creditors - Miss Mavis Petrie	2,051	2,051
Accruals	1,500	2,000
Loans	50,000	50,000
	53,551	54,051

9 UNRESTRICTED INCOME FUNDS

	Balance at 01 March 2025	Incoming Resources	Outgoing Resources	Balance at 28 February 2026
General Funds	69,338	12,549	29,387	52,500

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total
Tangible fixed assets	-	85,859	87,392
Cash at bank and in hand	-	19,192	24,562
Other net assets/liabilities	-	(53,551)	(43,616)
	-	51,500	68,338

11 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026	2025
Net movement in funds	(16,566)	(19,323)
Decrease in debtors	10,635	0
Add back depreciation charge	9,346	8,954
Deduct investment income in investing activities	(272)	(458)
(Decrease)/Increase in creditors	(500)	1,000
	2,643	(9,827)