
LITTLE OAK SANCTUARY



2024 ANNUAL REPORT

www.littleoaksanctuary.org | info@littleoaksanctuary.org

THANK YOU

Every step you take with us brings us closer to a kinder world for animals. Together, we can make a significant difference.



Lily Pig

OUR VISION

"Be the change you want to see in the world"

Do you think the world could use more compassion? We do too. We provide a place of sanctuary for farmed animals in need. At Little Oak Sanctuary, our work promotes the idea that compassion is an action word that should have no boundaries by its very definition. As a sanctuary for farmed animals, we provide refuge for animals who have come from abuse, neglect or abandonment, those with nowhere else to turn.

We work towards a world where there is compassion for all animals through our empathy education programs for kids, advocacy and open days. A passionate for-purpose organisation, we seek environmentally friendly and socially responsible solutions.

Little Oak Sanctuary is set on 273 acres, about 70km East of Canberra. Currently providing lifelong love and care to over 300 rescued animals.

Little Oak Sanctuary was founded in 2013 by us (James and Kate Luke). We were inspired to start the sanctuary by an animal that changed our life, Little Timmy Piglet. Timmy won a place in our hearts and when he tragically passed away in 2012 after battling an ongoing illness, we were devastated. We planted a little oak tree over Little Timmy's resting place; it is a tree that represents his strength and character, and we work to plant seeds of compassion in his honour.

We chose to start our sanctuary for farmed animals as the public is mostly unaware of the conditions faced by farm animals, and of the sheer scale of the suffering they face. In Australia, in 2016 alone, 689 million animals were confined and killed for food. Regarded as little more than commodities or products, these animals are not protected under the same legislation as the cats or dogs we share our homes with, despite being able to suffer just as significantly. As the products of agricultural corporations, farmed animals are among the most exploited and abused animals in the world.



Heavenly Hiraani Tiger Piggy

2024 - AT A GLANCE

**301 Animals
In Care**

**64 Animals
Rescued**

**21 Sanctuary
Tours**

**35,358 Social
Media
Followers**

**1.43 Million
reach via
social media**



Grace

PRESIDENT'S STATEMENT

I am honoured to present the 2024 Annual Report, marking Little Oak Sanctuary's eleventh year of operation. This year was one of contrasts—welcoming new arrivals while bidding heartfelt farewells to cherished residents. Thanks to the unwavering dedication of our volunteers and supporters, we achieved significant milestones that reflect our mission and values.

Our commitment to environmental stewardship was highlighted by the successful planting of a new eucalyptus grove near the stables. These trees will, in time, provide vital shade and shelter for our residents, while contributing to the sanctuary's biodiversity and ecological sustainability.

We upgraded our off-grid solar battery system this year, enhancing our ability to host on-site volunteers and moving closer to our goal of providing winter heating for our stables. While we still face challenges in battery storage capacity, this improvement represents a step forward in supporting vulnerable animals and volunteers during the colder months.

The year brought environmental and economic challenges, from shifting between floods and droughts to navigating the escalating cost-of-living crisis. In response, we temporarily paused animal intakes, focusing on sustaining the well-being of our current residents and strengthening our operations. Initiatives like strategic pasture seeding with kangaroo grass have improved the resilience of our grazing areas, ensuring a sustainable, nutritious feed source while enriching the sanctuary's ecosystem.

In November, we celebrated our eleventh anniversary with a gala event—a night of reflection and gratitude for the progress we've made together. The year also saw the evolution of our Compassionate Stakes T-Rex Races "Nup to the Cup" event. Its move to Glebe Park enabled greater community engagement, raising awareness of our advocacy for farmed animals while highlighting issues in horse and greyhound racing.

Our live-in volunteer program continues to flourish, strengthening community ties and providing a unique opportunity for participants to immerse themselves in our mission.

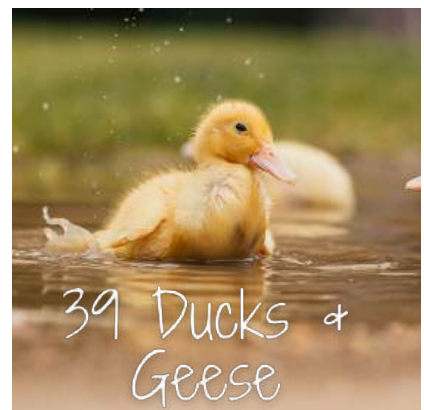
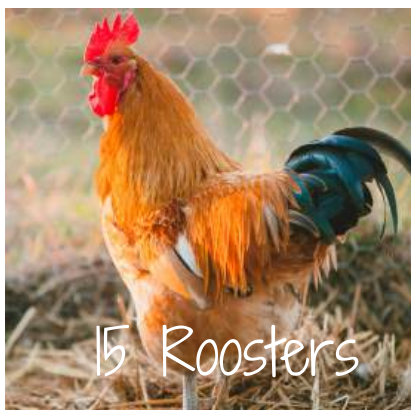
As we reflect on 2024's achievements, I extend my heartfelt thanks to every supporter, volunteer, and donor who has contributed to our journey. Your dedication inspires us as we look forward to another year of creating meaningful change for animals and our shared environment.



JAMES LUKE

President & Co Founder

ANIMALS IN CARE AT DEC 2024: 301



ANIMAL CARE

Our eleventh year of operation sees further advancement in our level of animal care.

In our eleventh year, Little Oak Sanctuary remained a safe haven for farmed animals, welcoming 64 new residents while rehoming over 66 individuals into loving homes. Sadly, we also bid farewell to 28 animals, many of whom were elderly residents who had spent years in our care. Their losses are deeply felt, but their lives inspire us to continue our mission with unwavering compassion.

Caring for our elder and special needs flock is a key focus of our work. At any time, this group includes up to ten sheep, goats, and alpacas who require specialised care due to age, injury, or specific vulnerabilities. These animals receive tailored supplements, specialised feeds, and assistance with mobility aids like wheelchairs, which are fitted each morning and removed at the end of the day. They require close monitoring to ensure their comfort and safety, and our team dedicates time each day to meet their unique needs.

Our growing live-in volunteer program has been transformative. With more hands to assist, we've made significant strides in the quality of care we provide. This extra support allows us to address individual animals' needs promptly and refine our processes for training new volunteers.

The daily care of our 300+ residents remains a cornerstone of our mission. Feeding routines are tailored to the animals' needs, with birds fed each morning and larger animals, such as horses, cattle, goats, and sheep, receiving hay and feed twice daily. These regular interactions allow us to closely monitor their health and well-being.

Despite challenges like drought and rising costs, our team's dedication and the continued support of our volunteers have enabled us to meet these demands head-on. Together, we're building a sanctuary where every animal, from the smallest chicken to the largest steer, receives the love and care they deserve.

Preventative healthcare remains a priority, with measures like tailored diets, regular health checks, and close monitoring ensuring each resident receives the care they need. As demand for sanctuary space grows, we are focused on balancing these needs while maintaining our promise to every animal in our care.

Guided by this promise, we continue to build a sustainable and enduring organisation, working tirelessly to provide a safe haven for animals seeking refuge and striving to meet the highest standards of compassionate care.



Live-in volunteer Susie with Molly the Mule

VOLUNTEERING REPORT - LOCAL COMMUNITY SUPPORT

In 2024, our community of regular volunteers continued to grow, with new faces joining our dedicated team. Together, they contributed invaluable time and energy to essential tasks such as cleaning poultry sheds, replenishing bedding, planting trees, mixing feeds, sorting vegetables, and assisting at markets and events. This year, 54 individuals volunteered regularly, collectively contributing to over 80 volunteering days. Whether working onsite at the sanctuary, supporting markets, stalls, or events, or collecting feed for the animals, their efforts have been vital to maintaining and improving the sanctuary for our residents.

Our small but mighty events team once again proved instrumental in organising our largest event-based fundraiser, the Anniversary Gala Night. Months of meticulous planning culminated in a spectacular evening celebrating our sanctuary's journey and raising vital funds to sustain our mission. Special thanks go to Vicky and Kirsten, along with everyone else who dedicated their time and energy to making this event a resounding success. Moving forward, we anticipate hosting gala nights every two years, with alternate years featuring a different kind of event to engage our community.

Despite the challenges of the year—including the ongoing impacts of drought and rising costs—our volunteers remained steadfast, demonstrating remarkable resilience and compassion. Little Oak Sanctuary thrives because of this incredible community, whose dedication enables us to continue providing care for over 300 animals while inspiring change in the wider community.

Looking ahead, we are excited to embark on long-standing projects with the continued support of our compassionate volunteers. Together, we will create an even brighter future for the animals in our care and advance our vision of a more compassionate world.



Volunteer Mischa with Theo the lamb



Volunteers sorting our weekly veggie delivery for the animals

VOLUNTEERING REPORT - LIVE-IN

In 2024, our live-in volunteer program continued to evolve, becoming an integral part of the sanctuary's operations. The program, now in it's second year, is maturing. This year we hosted 17 volunteers for stays of between one to three months. Hosting volunteers for longer periods has proven invaluable, reducing the time spent on training and increasing efficiency across the sanctuary.

Volunteers came from across the globe, including Australia, Germany, England, Italy, Spain, South Korea, Denmark and Canada. Their contributions spanned a wide range of activities, from twice-daily feed runs, administering medications, and cleaning stables to assisting on volunteer days, helping at events, repairing fences, and maintaining shelters.

With the program now well-established, we're continuing to review and refine our processes, improving as we go. This has allowed new volunteers to quickly integrate into our operations.

Thanks to ongoing upgrades, including enhancements to our off-grid solar system, our volunteer accommodation is now supported by a larger bank of off-grid solar batteries. While these improvements have made a significant difference, further enhancements are planned for the coming year to increase our capacity to host more volunteers on-site. Ideally, we would like an additional volunteer accommodation building and the solar-electricity system to support them, as this would really expand our capacity on the ground at the sanctuary.

The live-in volunteer program has not only lightened the load of day-to-day tasks but also empowered us to advance projects that previously had to wait, driving our mission forward in tangible and impactful ways.



Volunteers Sophia + Susie at the Compassionate Stakes event in Glebe Park



Volunteer Susie spending bonding time with orphan calf Iris



FROM OUR TREASURER

2024 marked Little Oak Sanctuary's eleventh year of operation—a year of challenges and remarkable achievements. Following the unprecedented hardships of the 2019/20 bushfires, subsequent flooding, and the global pandemic, this year brought fresh financial hurdles, particularly the widespread impact of the cost-of-living crisis.

Despite these pressures, I am pleased to report that we navigated the year successfully, achieving a modest surplus, thanks to the unwavering generosity and compassion of our donor community.

Over the 2023/24 financial year, despite the financial challenges faced globally, we saw a 3% increase in donations. This growth was made possible in part by a significant contribution from one of our extraordinary supporters. This generous gift proved critical, as it offset the shortfall created by several unsuccessful grant applications—our first year in recent memory that we have been unsuccessful in grant funding approval. Without this support, the financial strain on our operations would have been far more severe.

We are deeply grateful to our donors, whose steadfast support ensures the well-being of over 300 rescued animals. Many of these individuals are ageing or require ongoing, specialised care, underscoring the importance of every dollar entrusted to us. Rising costs in key areas—feed and hay expenses increased by 26% compared to the previous year—along with rising fuel prices and other operational necessities, resulted in an overall cost increase of 6%. Despite these challenges, your contributions allowed us to maintain the high standard of care our residents deserve.

In 2024, we continued our commitment to financial transparency and accountability. Our annual financial statements were reviewed by Comensoli & Co. and submitted to the Australian Charities and Not-For-Profits Commission (ACNC) for regulatory compliance. We also engaged First-Class Accounting bookkeepers to ensure accurate Business Activity Statement reporting and periodic account reviews, reinforcing our dedication to diligent financial stewardship.

As we move into our twelfth year in 2025, Little Oak Sanctuary remains steadfast in our mission to create a more compassionate world. On behalf of everyone at the sanctuary—both human and animal—thank you for keeping us in your hearts during these challenging times. Your trust and generosity make our work possible, and your contributions are truly transforming lives.

KATE LUKE

Vice President & Co Founder



YOUR DONATION AT WORK

For every \$100 received by Little Oak Sanctuary



Direct Animal Care \$60
\$60 Supported the direct care of our animal residents, including food, medication and vet expenses

Farm Operations \$23
\$23 supported our daily sanctuary operations including maintenance and repairs

Advocacy \$7
\$7 went to fund our advocacy, outreach and education programs

Overheads \$10
\$10 covered our operating overheads, including bills, rates, insurance, accounting & audit fees



Sophia with Iris + Hazel

NSW PREMIERE'S DISCRETIONARY FUND GRANT

This year, while we faced disappointment in missing out on several grants, we were thrilled to be invited to apply for a grant from the NSW Premier's Discretionary Fund. We are incredibly honoured to have been successful in our application, making Little Oak Sanctuary the very first farmed animal sanctuary in NSW to receive government funding. This milestone represents a significant breakthrough for farmed animals and those who work tirelessly to support them.

With costs soaring, the grant funding provided critical support during the harsh winter of 2024, enabling us to deliver essential veterinary care, medication, equipment, and feed for the 334 animals in our care. Additionally, the funding, combined with the generosity of several donors, allowed us to engage a veterinary eye specialist to assess Hazel, our Jersey calf born with congenital cataracts. This specialist visit was a vital step in ensuring Hazel receives the best possible care for her unique needs.

We are deeply grateful for the NSW Premier's recognition and support, which underscores the growing acknowledgment of the importance of farmed animal sanctuaries. This funding not only helped us navigate immediate challenges but also serves as a beacon of hope for advancing the welfare of farmed animals across NSW.

OUTREACH & ADVOCACY

Our eleventh year was a bustling and impactful one, filled with events and advocacy efforts that extended Little Oak Sanctuary's mission beyond its gates and into the heart of the community. From large-scale fundraisers to intimate sanctuary experiences, we worked tirelessly to engage with the public, advocate for animals, and inspire positive change.

One of the year's highlights was Compassion 2 Action Month in November, which saw the successful expansion of our Compassionate Stakes T-Rex Races. Held for the first time at the picturesque Glebe Park, this Nup-to-the-Cup event highlighted the plight of horses and greyhounds in the racing industries while showing that joy and celebration need not come at the expense of animals. The event was a resounding success, with every race fully booked and our new children's events proving particularly popular with families.

November also featured our 11th Anniversary Gala Night, held at Canberra's iconic Albert Hall. As our biggest fundraising event of the year, the gala celebrated our sanctuary's journey while raising critical funds to support our work.

At the sanctuary, we hosted a series of Jazz, Wine & Vegan Cheese and Paint & Sip events, which continue to draw a diverse audience, often beyond the scope of our regular tours. These unique experiences offer participants the chance to visit the sanctuary, meet farmed animals, and learn about the impact of animal agriculture while enjoying exceptional vegan cheeses and other plant-based foods. Feedback from attendees was overwhelmingly positive, reinforcing the value of these events in fostering connection and awareness.

Our sanctuary tours resumed during autumn, spring, and summer, taking a brief pause over winter to focus on essential animal care and maintenance tasks. These tours provide visitors with a powerful opportunity to meet the animals, hear their stories, and gain a deeper understanding of the importance of compassion in everyday life.

In 2024, we also reviewed and refined our Compassionate Classroom program, dedicating time to improving the first year's workshops and developing a dedicated website. This cornerstone initiative focuses on fostering empathy in children, empowering them to see farmed animals as individuals and take action for a better world. We look forward to a return to more frequent workshops in 2025, alongside the launch of online school resources mid-year.



Guests at our Tree Planting Day event

OUTREACH & ADVOCACY

Our local community presence continued to grow as we transitioned from attending local markets to hosting our own bake sales and veggie sausage sizzles at a popular Canberra shopping centre. These events have provided flexibility while allowing us to raise awareness, recruit volunteers, and generate vital funds for the sanctuary. Their success has led to securing a monthly spot at the shopping centre from January through June 2025.

2024 Event Highlights

- Private Tours: 15
- Canberra Markets: 3
- Jazz, Wine & Vegan Cheese Events: 2
- Paint & Sip Events: 3
- Tree Planting Day: 1
- Bake Sales at Dickson: 5
- Bunnings Vegan Sausage Sizzle: 1
- Compassionate Classroom Workshops: Multiple sessions
- Compassionate Stakes Nup-to-the-Cup Event: 1
- 11th Anniversary Gala Night: 1

We are proud of the progress we've made in 2024 and are deeply grateful to our supporters and volunteers who make these events possible. By bringing our advocacy into the community, we continue to inspire compassion and create a more just world for animals.



Guests at our Pigs + Pinot Paint and Sip event at the sanctuary



Our 11th Anniversary Gala Dinner held in November 2024



COMPASSIONATE STAKES EVENT - 2024

In 2024, our Compassionate Stakes T-Rex & Unicorn Races reached new heights, moving to the beautiful Glebe Park in Canberra. This event, a cornerstone of our advocacy work, is designed to demonstrate a simple yet powerful message: using animals for entertainment belongs in the past. Instead, we set out to prove that you can have an incredible time without exploiting animals—and inflatable dinosaur and unicorn racing was the perfect way to do just that.

Guided by our motto, "Be the change you want to see in the world," the Compassionate Stakes is our response to industries like thoroughbred horse and greyhound racing. It highlights the joy and fun of ethical entertainment while raising awareness about the impact of animal exploitation.

The 2024 event was our biggest yet, with every race fully booked and a fantastic atmosphere created by participants, spectators, and supporters from both the Canberra community and interstate. A vibrant array of stalls added to the day, including Animal Defenders Office, Greyhound Rescue, Au Lac Vegan Cuisine, Future Swirl & Ensemble Café, and Sweet Bones Bakery Café, whose donated brownies were a particular hit. Together, these partners helped to share compassion, information, and delicious vegan food and drinks.

Congratulations to all of our competitors, each of whom embraced the spirit of the event. Special recognition goes to our grand final winners, Xyb, Mischa, and Jono, whose team, Balance Family Law, proudly retained the trophy for the fifth consecutive year.

We extend heartfelt thanks to our fabulous MC, Fauxnee Fish, whose energy and enthusiasm brought the event to life, and to our incredible volunteers, without whom this day would not have been possible. Their tireless dedication ensured the smooth running of every race and activity, from registration to cheering on competitors at the finish line.

The Compassionate Stakes is more than just a fun day out—it's a statement of the kind of world we're working towards. By showing the joy and excitement of ethical entertainment, we hope to plant seeds of compassion in those who may have been on the fence about supporting horse or greyhound racing. As we look ahead to future events, we remain committed to proving that entertainment, fun, and community connection can thrive without the use of animals.





CASE STUDY 1 - HAZEL THE BLIND JERSEY CALF

In the winter of 2024, a tiny Jersey calf named Hazel entered the world on a dairy farm along the mid-coast of NSW. Born with congenital cataracts that left her with very limited vision, Hazel was unable to join the milking herd like her mother. Recognising her unique needs, the farmer made the compassionate decision to contact us, and we gladly welcomed Hazel into the safety of Little Oak Sanctuary.

Upon her arrival, we explored the possibility of cataract surgery to restore her vision. However, after consulting veterinary specialists, it was determined that the procedure carried significant risks and offered no guarantee of a successful outcome. Their advice was to allow Hazel time to grow and assess how well she could adapt to her environment despite her vision impairment.

This guidance proved invaluable. Day by day, Hazel has shown us her remarkable ability to navigate her world. Whether exploring new spaces or playing with a large pink ball, she approaches life with curiosity and determination. Even with limited vision, Hazel confidently finds her way through various areas and occasionally surprises us with joyful bursts of energy, running zoomie circles when the mood strikes. Her sweet, affectionate nature has endeared her to everyone at the sanctuary, and she loves nothing more than grooming her friends and enjoying their company.

As Hazel has grown, so has her confidence. She recently graduated to living in the paddock with Daisy, an ex-dairy cow, Gavin, a Red Angus steer, and Iris, a bobby calf who arrived shortly after Hazel. This group has embraced Hazel as one of their own, offering her companionship and security as she continues to thrive.

Hazel's story is a testament to the resilience of animals and the transformative power of compassion. She reminds us daily that every individual, regardless of their challenges, deserves a chance to live a safe, full, and joyful life.



CASE STUDY 2 - TIPSY THE LAMB

Born with paresis, a condition causing partial paralysis in her back legs, Topsy's start to life was filled with challenges. Her limited strength and coordination made it difficult for her to move around and interact with her surroundings. When her family reached out to us for help, we knew we had to give this special lamb a chance to live her best life.

After arriving at Little Oak Sanctuary, Topsy quickly settled in and formed close bonds with her new friends, Theo, Grace, and Bubba. Her vibrant personality began to shine, but her mobility remained limited—until we found the perfect solution. With the support of our generous community, we sourced a wheelchair designed for dogs, which opened up a whole new world for Topsy.

For the first time, she was able to run alongside her friends, explore her surroundings, and experience the joy of freedom. As Topsy grew, she progressed through three sizes of wheelchairs, and she's now using the largest commercially available model. Watching her embrace life with determination and delight has been truly inspiring.

Looking to the future, we are exploring ways to create a custom cart that will meet Topsy's needs as she matures into an adult sheep. This next step will ensure she continues to enjoy full mobility and the rich, happy life she deserves.

Topsy's story is a testament to the resilience of animals and the power of compassion. Thanks to the unwavering support of our community, we've been able to provide Topsy with the tools and care she needs to thrive. She reminds us daily that every life, regardless of its challenges, is worth fighting for—and we can't wait to see where her wheels take her next!



FIVE YEAR FOCUS (2020-2025)

As we enter the final year of our five-year plan, we reflect on the progress we've made and the lessons we've learned in our journey to create a more compassionate and sustainable future for animals, people, and the planet. These objectives have guided our efforts, and while there is still work to do, we are proud of what has been achieved as we lay the foundation for the next chapter.

1. Striving Towards Sustainability

Over the past five years, sustainability has been at the core of our mission. This focus has driven meaningful progress in enhancing the resilience of our operations and reducing our environmental footprint. Initiatives like our off-grid solar power upgrades and tree-planting projects have improved our property's environmental impact while aligning with our commitment to long-term sustainability. While there is more to achieve, these steps ensure that Little Oak Sanctuary remains a safe and sustainable haven for animals well into the future.

2. Building and Expanding Our Programs

Our programs have grown significantly during this five-year period. Highlights include:

- The development and pilot of The Compassionate Classroom, our innovative education program designed to inspire empathy in children. This program is set to launch online in 2025, further extending its reach.
- The success of Compassion 2 Action Month, which has become a cornerstone of our advocacy efforts, inspiring thousands to take positive steps for animals and the planet.
- Hosting events and workshops at the sanctuary that offer unique opportunities for the public to connect with farmed animals and learn about the realities of animal agriculture.

3. Advancing Our Animal Care

In the last five years, we have upheld our commitment to providing exceptional care for the animals who call Little Oak Sanctuary home. Our growing knowledge and resources have enabled us to respond effectively to their diverse needs, from specialist medical care for individuals like Hazel the calf to custom solutions like wheelchairs for Topsy the lamb. These efforts have been supported by volunteers, supporters, and our growing partnerships. Moving forward, we hope to enhance this work by hiring dedicated veterinary staff, enabling us to deepen our impact and share best practices more widely.

4. Consolidating Progress on Projects

This period has been defined by steady progress on infrastructure and operational improvements. With the help of our committed volunteers, we have made significant strides in key areas, from new accommodation for volunteers and animals to upgrades in facilities like the education centre and stables. This momentum has prepared us to complete outstanding tasks and embrace new opportunities in the years to come.

Looking Ahead

As we enter the final year of our current 5 year plan, we are proud of the progress we've made but remain aware of the work still to be done. Our commitment to sustainability, program growth, and exceptional animal care will continue to guide us as we set new goals for the future. Thanks to the unwavering support of our donors, volunteers, and community, we are ready to take the next steps toward a more compassionate world.

SPECIAL THANKS

In providing sanctuary and advocating for animals in 2024, Little Oak Sanctuary acknowledges the support of:

Animals Australia

Animal Guardians Foundation

Balance Family Law

Dave Hughes

Dessert Quartets

Funky Pies

Future Swirl

Jerrymara

Neoen Australia Pty Ltd

NSW Premiers Department

Philip and Vicky Roy

Sweet Bones Bakery Café

Voiceless: The Animal Protection Institute



Billie

FOUNDING MEMBERS

James Luke
President

Kate Luke
Vice-President

COMMITTEE MEMBERS

Annette Lock

James Luke

Jessica Bateman

Kate Luke

Lisa Green

Tara Ward



Grace


CORPORATE VOLUNTEERS & CONSULTANTS

BOOKKEEPING & BAS LODGEMENT

Nikki Douglass - First Class Accounts

AUDITOR

William Commensoli



Produced by:
Little Oak Sanctuary
7778 Kings Highway
MANAR NSW 2622

December 2024

ABN 13 957 855 464

Little Oak Sanctuary acknowledges the traditional custodians of the land on which our sanctuary is located and pays respect to Elders past, present and emerging.

All photographs in this report are copyrighted to Little Oak Sanctuary (unless otherwise specified).

Little Oak Sanctuary is a registered charity. All donations over \$2 are tax-deductible in Australia.

Copies of this report are available at littleoaksanctuary.org

Cover picture features Tipsy, a lamb with partial paralysis.

Sophia + Billie lamb

Company - Annual Accounts

Little Oak Sanctuary Incorporated For
the year ended 30 June 2024

Prepared by Comensoli & Co

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Income Statement

Little Oak Sanctuary Incorporated
For the year ended 30 June 2024

Account	2024	2023
Trading Income		
Donation/Gift Income	222,062.55	214,900.82
Grant & Project Income	15,000.00	81,438.00
Event Income (OpenDays etc)	31,076.36	10,243.60
Sponsorship Sales	6,365.85	4,824.51
Merchandise Sales	34,743.18	15,886.61
Total Trading Income	309,247.94	327,293.54
Cost of Sales		
Cost of Events	27,056.55	13,935.62
Cost of Merchandise	11,309.15	9,779.38
Total Cost of Sales	38,365.70	23,715.00
Gross Profit	270,882.24	303,578.54
Operating Expenses		
Accounting, legal & insurance	4,382.06	6,776.09
Animal Expenses	102,566.91	86,301.35
Office Expenses	3,360.33	2,530.09
Bank & Merchant Fees	6,292.40	5,620.02
Land & Property management	23,744.06	32,911.97
Motor Vehicle expenses	15,282.34	25,856.13
ICT Expenses	15,785.83	14,772.88
Volunteer Expenses	10,543.65	5,695.49
Staffing Costs	85,788.58	84,997.38
Total Operating Expenses	267,746.16	265,461.40
Net Profit	3,136.08	38,117.14

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Balance Sheet

Little Oak Sanctuary Incorporated As at 30 June 2024

	NOTES	30 JUNE 2024	30 JUNE 2023
Assets			
Current Assets			
Bank Accounts	2	54,390.89	66,606.16
Total Current Assets		54,390.89	66,606.16
Non-Current Assets			
Property, Plant and Equipment	3	173,952.19	153,836.21
Total Non-Current Assets		173,952.19	153,836.21
Total Assets		228,343.08	220,442.37
Liabilities			
Current Liabilities			
GST		(3,910.83)	(7,587.28)
Accounts Payable		442.10	-
ATO Integrated Client Account		-	(234.00)
PAYG Withholding Payable		3,626.00	3,932.00
Superannuation Payable		996.54	278.46
Total Current Liabilities		1,153.81	(3,610.82)
Total Liabilities		1,153.81	(3,610.82)
Net Assets		227,189.27	224,053.19
Equity			
Retained Earnings		227,189.27	224,053.19
Total Equity		227,189.27	224,053.19

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

Little Oak Sanctuary Incorporated For the year ended 30 June 2024

1. Statement of Significant Accounting Policies

The directors have determined that the company is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

Income Tax

The income tax expense for the year comprises current income tax expense. The company does not apply deferred tax. Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at 30 June 2023. Current tax liabilities are therefore measured at the amounts expected to be paid to the relevant taxation authority.

Inventories

Inventories are carried at the lower of cost or net realisable value. Cost is based on the first-in, first out method and includes expenditure incurred in acquiring the inventories and bringing them to the existing condition and location.

Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Intangibles

Goodwill is recognised as the excess of the purchase price for a business acquired over the fair value of the net assets at the date of acquisition. Goodwill is assessed for impairment annually and is carried at cost less accumulated impairment losses.

Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

Financial Assets

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at 30 June 2023. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

Employee Benefits

Provision is made for the liability for employee entitlements arising from services rendered by employees to 30 June 2023. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related costs.

Provisions

Provisions are recognised when the entity has a legal or constructive obligation resulting from past events, for which it is probable that there will be an outflow of economic benefits and that outflow can be reliably measured. Provisions are measured using the best estimate available of the amounts required to settle the obligation at the end of the reporting period.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Revenue Recognition

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Revenue from the rendering of services is recognised upon the delivery of the services to customers. Revenue from commissions is recognised upon delivery of services to customers.

Revenue from interest is recognised using the effective interest rate method.

Revenue from dividends is recognised when the entity has a right to receive the dividend.

All revenue is stated net of the amount of goods and services tax (GST).

Goods and Services Tax

Transactions are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Leases

Finance leases are leases of fixed assets where substantially all of the risks and benefits incidental to the ownership of the asset are transferred to the entity, but the legal ownership is not transferred to the entity.

Finance leases are capitalised by recording an asset and a corresponding liability at the lower of the amounts equal to the fair value of the leased asset, or the minimum lease payments measured at present value including any residual values.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Operating lease payments are charged to the income statement on a straight-line basis over the term of the lease.

Lease incentives are deferred and amortised over the period of the lease.

Profits and losses on sale and leaseback transactions are recognised in the reporting period in which they occur.

Grants

Grant revenue is recognised in the income statement when the entity receives the grant, when it is probable that the entity will receive the economic benefits of the grant and the amount can be reliably measured.

If the grant has conditions attached which must be satisfied before the entity is eligible to receive the grant, the recognition of the revenue will be deferred until those conditions are satisfied.

Where the entity incurs an obligation to deliver economic value back to the grant contributor, the transaction is considered a reciprocal transaction and the revenue is recognised as a liability in the balance sheet until the required service has been completed, otherwise the income is recognised on receipt.

Little Oak Sanctuary Incorporated receives non-reciprocal contributions of assets from the government and other parties for a nominal or zero value. These assets are recognised at their fair value on the date of acquisition in the balance sheet, with an equivalent amount of income recognised in the income statement.

Donations and bequests are recognised as revenue when received.

Government Grants

Government grants received are recognised as revenue on a basis to match the recognition of revenue with costs incurred in the project. The design, development and trials extend over a one year period and revenue from the government grant has been recognised on a straight line basis over that period.

	2024	2023
2. Cash and Cash Equivalents		
Bank Accounts		
AUD - Paypal	19,275.41	2,983.76
Little Oak Sanctuary	27,946.16	62,366.63
Little Oak Savings Account	248.00	248.00
Petty Cash/Cash On Hand	200.00	100.00
Stripe AUD	6,721.32	907.77
Total Bank Accounts	54,390.89	66,606.16
Total Cash and Cash Equivalents	54,390.89	66,606.16
	2024	2023

3. Property Plant and Equipment

Building & Structures		
Building & Structures at Cost	148,006.75	121,052.21
Accumulated Depreciation of Building & Structures	(18,082.29)	(12,041.65)
Total Building & Structures	129,924.46	109,010.56
Motor Vehicles		
Motor Vehicles at Cost	59,302.80	58,800.00
Accumulated Depreciation of Motor Vehicles	(22,388.52)	(18,911.10)
Total Motor Vehicles	36,914.28	39,888.90
Machinery & Equipment		
Machinery & Equipment at Cost	6,948.86	5,989.09

These notes should be read in conjunction with the attached compilation report.

Accumulated Depreciation of Machinery & Equipment	(3,894.26)	(3,519.41)
Total Machinery & Equipment	3,054.60	2,469.68
Low Value Pool		
Low Value Pool at Cost	3,898.72	1,929.73
Accumulated Depreciation of Low Value Pool	(2,171.81)	(1,725.08)
Total Low Value Pool	1,726.91	204.65
Computers		
Computers At Cost	1,958.65	755.89
Accumulated Depreciation of Computers	(852.46)	(482.77)
Total Computers	1,106.19	273.12
Furniture		
Furniture At Cost	1,358.19	1,358.19
Accumulated Depreciation of Furniture	(679.37)	(579.71)
Total Furniture	678.82	778.48
Office Equipment		
Office Equipment At Cost	2,939.00	2,939.00
Accumulated Depreciation of Office Equipment	(2,392.07)	(1,728.18)
Total Office Equipment	546.93	1,210.82
Total Property Plant and Equipment	173,952.19	153,836.21
	2024	2023

4. Sales

Donation/Gift Income	(222,062.55)	(214,900.82)
Grant & Project Income	(15,000.00)	(81,438.00)
Event Income (OpenDays etc)	(31,076.36)	(10,243.60)
Sponsorship Sales	(6,365.85)	(4,824.51)
Cards & Calendars	(3,570.13)	(3,895.09)
Hoodies	(1,349.99)	(2,346.21)
Caps & Hat Sales	(599.58)	(2,022.72)
Tea towel Sales	(5,279.56)	(1,853.88)
Bag Sales	(607.50)	(1,572.71)
Miscellaneous Merch Sales	(20,141.91)	(1,293.75)
Purses	(471.13)	(1,277.27)
Freight Income	(255.54)	(612.82)
Clothing Sales	(1,230.79)	(596.37)
Gift Vouchers	(25.45)	(298.19)
Book & DVD Sales	-	(102.14)
Candle Sales	(1,211.60)	(15.46)
Total Sales	(309,247.94)	(327,293.54)

These notes should be read in conjunction with the attached compilation report.

	2024	2023
4. Animal Feed	2,905.69	2,671.38
Animal Feed - Barley		
Animal Feed - Chaff	2,357.62	1,967.77
Animal Feed - Hay	33,641.82	21,625.00
Animal feed - Lupins/Soy	2,975.37	2,771.17
Animal Feed - Miscellaneous	9,527.28	9,554.09
Animal Feed - Poultry	8,595.51	8,149.11
Animal Feed - Sheep nuts	3,164.12	3,242.90
Total Animal Feed	63,167.41	49,981.42

	2024	2023
6. Depreciation Expenses		
Computer Depreciation	369.69	155.22
Depreciation - Machinery & Equipment	374.85	1,983.91
Furniture Depreciation	99.66	398.44
Land & Buildings Depreciation	6,040.64	7,233.32
Low Value Pool Depreciation	446.73	551.84
Motor Vehicle Depreciation	3,477.42	10,902.76
Office Equipment Depreciation	663.89	511.71
Total Depreciation Expenses	11,472.88	21,737.20

	2024	2023
7. Motor Vehicle Expenses		
Motor Vehicle Fuel/Oil	5,233.60	4,587.68
Motor Vehicle Insurance	3,895.51	1,724.90
Motor Vehicle Maintenance	2,203.44	7,379.27
Total Motor Vehicle Expenses	11,332.55	13,691.85

These notes should be read in conjunction with the attached compilation report.

Directors Declaration

Little Oak Sanctuary Incorporated For the year ended 30 June 2024

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, present fairly the company's financial position as at 30 June 2024 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Director: Kate Luke _____

Sign date: 2025-01-20

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Compilation Report

Little Oak Sanctuary Incorporated For the year ended 30 June 2024

Compilation report to Little Oak Sanctuary Incorporated

We have compiled the accompanying special purpose financial statements of Little Oak Sanctuary Incorporated, which comprise the balance sheet as at 30 June 2024, the income statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

Please note we were advised the bank reconciliations were completed manually for a number of bank accounts without bank feeds and have not reviewed these workings. We were advised by the bookkeepers that this has been completed.

Please note we did not review the depreciation calculations as these were prepared and journalled manually and no workings were provided.

The Responsibility of the Directors

The directors of Little Oak Sanctuary Incorporated are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.



Will Comensoli Comensoli & Co

Unit 1, 9 Fitzroy Street, Forrest, ACT, 2603