

Registered Charity Number
1108880

Registered Company Number
5107163

EAST SUSSEX WRAS LTD

Report and Accounts

31 December 2022

EAST SUSSEX WRAS LTD
Report and Accounts
Contents

	Page
Charity and Company Information	1
Trustees' Report	1
Statement of Financial Activities	4
Income and Expenditure Account	5
Statement of total recognised gains and losses	6
Movements in Accumulated Funds	7
Balance Sheet	9
Statement of Cash Flows	10
Notes to the accounts	11

EAST SUSSEX WRAS LTD

The report of the Trustees for the year ended 31 December 2022

Introduction

The Trustees present their annual report and accounts for the year ended 31 December 2022, which includes the directors' report.

The board of Trustees are satisfied with the performance of the charity, at both an operational and financial level during the year, and the position at 31 December 2022. They consider that the charity has the operational capability to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is East Sussex WRAS Ltd, known as East Sussex Wildlife Rescue and Ambulance Service.

The legal registration details are:-

<i>Date of incorporation</i>	20/04/2004
<i>Company Registration Number</i>	5107163
<i>The registered office is</i>	8 STOUR CLOSE, STONE CROSS, PEVENSEY, BN24 5QU
<i>Charity Registration Number</i>	1108880
<i>The telephone number is</i>	01825 873003

The Operations Director, Trevor Weeks MBE, is responsible for the day-to-day operations of the charity.

Objectives and Activities of the charity

The objectives of the charity are to promote wildlife welfare and assistance and through both providing and educating on wildlife rescue, welfare and conservation. The activities that support this are:

- The operation of a 24 hour response advice, and where required, rescue service for wildlife, primarily in East Sussex and Brighton and Hove unitary authority areas.
- To provide/support appropriate facilities for the rehabilitation, care and treatment of wildlife casualties at our Casualty Centre in Whitesmith, East Sussex.

The Trustees have regarded the Charity Commission's public benefit guidance when considering the ongoing activities of the charity and any proposed changes as they arise.

Nature of Governing Document and constitution of the charity

Memorandum and articles of association incorporated 20 April 2004. The company is limited by guarantee of £10 per director without share capital.

EAST SUSSEX WRAS LTD

The methods adopted for the recruitment and appointment of new trustees

New trustees are appointed after an application and interview process followed by a vote by members.

The members of the Board of Trustees of the Charity at the date of the report and accounts were approved were:-

MURRAE HUME

IAIN TURNER

DAVID TURNER

LINDA DUNN

MARK RUMMINS

In addition the following served as Trustees during the financial year:

MELANIE SHORT (resigned 30 April 2023)

ADELINE GARMAN (resigned 27 April 2022)

Method of preparation of accounts

This report has been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Murrae Hume
Director and Trustee

Statement of Responsibilities of the Trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 5 (2021- 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. Independent examiner Edward Hughes was appointed as the charitable company's independent examiner during the year and has expressed his willingness to act in that capacity. Approved by the trustees on 25 September 2023 and signed on their behalf by M Hum, Director on 25 September 2023.

EAST SUSSEX WRAS LTD
Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Total Funds
Notes	£	£	£	£
	2022	2022	2022	2021
Incoming resources				
<i>Income from donations and legacies</i>				
Donations	198,516			343,533
Income from other trading activities	79,578			60,518
Bank Interest and Grant Income	10,322			37,245
Legacies	261,801			417,816
Total incoming resources	550,219	-	-	859,122
<i>Costs of generating funds</i>				
Costs of generating voluntary income	70,840			19,088
<i>Costs of charitable activities</i>	423,197			396,413
Total resources expended	494,037	-	-	415,501
Net incoming (outgoing) resources before transfers between funds	56,182	-	-	443,611
Gross transfer between funds	-	-	-	-
Net incoming resources before other recognised gains and losses	56,182	-	-	443,611
Net movement in funds	56,182	-	-	443,611
Reconciliation of funds				
Total funds brought forward	957,643			514,032
Total funds carried forward	1,013,825	-	-	957,643

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the balance sheet on page 9 as required by SORP.

All activities derive from continuing operations

The notes on pages 11 to 17 from an integral part of these account

EAST SUSSEX WRAS LTD

**Income and Expenditure Account as required by the Companies Act
for the year ended 31 December 2022**

	2022 £	2021 £
Turnover	550,219	859,112
Direct costs of turnover	<u>494,037</u>	<u>415,501</u>
Operating gain	56,182	443,611
Gains on ordinary activities before tax	56,182	443,611
Gain for the financial year	56,182	443,611
Retained Profit for the financial year	56,182	443,611

All activities derive from continuing operations

The notes on page 11 to 17 form an integral part of these accounts

EAST SUSSEX WRAS LTD

Statement of Financial Activities for the year ended 31 December 2022

Statement of Total Recognised Gains and Losses for the year ended 31 December 2022

	2022 £	2021 £
Excess of income over expenditure before realisation of assets	56,182	443,611
Profit per Profit and Loss Account	56,182	443,611
Grants for the acquisition of fixed assets		
Net movement in funds before taxation	<u>56,182</u>	<u>433,611</u>

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year
	2022	2022	2022	2021
	£	£	£	£
Accumulated funds brought forward	957,643		957,643	514,032
Recognised gains and losses before transfers	56,182		56,182	443,611
Closing revenue accumulated funds	<u>1,013,825</u>	-	<u>1,013,825</u>	<u>957,643</u>

The statement of changes in resources applied for fixed assets for charity use is shown in the notes to the accounts

The notes on pages 11 to 17 from an integral part of these accounts

Company Number 5107163

Balance Sheet as at 31 December 2022

	Notes	2022 £	2021 £
Fixed Assets			
<i>Tangible Assets</i>	5	<u>47,018</u>	<u>39,856</u>
Total Fixed Assets			
Current Assets			
<i>Cash at bank and in hand</i>		967,216	918,587
Creditors:-			
<i>Amounts due within 1 year</i>	6	-	-800
Current Assets less current liabilities		<u>967,216</u>	<u>917,787</u>
Total assets less current liabilities		1,014,234	957,643
Creditors:-			
<i>Amounts due after 1 year</i>			
Provisions for liabilities and charges			
Net assets including pension asset/liability		<u>1,014,234</u>	<u>957,643</u>
The funds of the charity			
Unrestricted Income Funds			
Unrestricted revenue accumulated funds		1,014,234	957,643
Designated revenue funds			
Unrestricted capital funds			
Total unrestricted funds		1,014,234	957,643
Restricted income funds			
Restricted capital funds			
Total restricted funds			
Total charity funds		1,014,234	957,643

EAST SUSSEX WRAS LTD
Statement of cash flows
For the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	9	79,031	470,282
Cash flows from investing activities:			
Interest received		874	51
		-	
Purchase of property, plant and equipment		31,276	- 41,789
Net cash provided by (used in) investing activities		30,402	41,738
Cash flows from financing activities:			
Cash inflows from new borrowing		-	-
Net cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		48,629	428,544
Cash and cash equivalents at the beginning of the reporting period		918,587	490,043
Cash and cash equivalents at the end of the reporting period		967,216	918,587

The Directors are satisfied that for the year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland

MURRAE HUME

Trustee

Approved by the board of trustees on 25 September 2023

The notes on pages 11 to 17 form an integral part of these accounts

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2022

1 Accounting Policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with Financial Reporting Standard 102 (The Financial Reporting Standard applicable in the UK and Republic of Ireland), and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales (The SORP).

The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts, and include the results of the charity's operations which are described in the Trustee's report, all of which are continuing. Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRS102 then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRS102.

Advantage has been taken of section 396(5) of the Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The particular accounting policies adopted are set out below

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention.

Incoming resources

Incoming resources are accounted for on a receivable basis, except for legacies which are accounted for when the amount to be received is known with reasonable certainty.

Tangible fixed assets used by the charity

These are capitalized if they can be used for more than one year and cost at least £500. These are depreciated over the useful economic life of the asset.

Valuation of trading stock

The charity runs a single shop selling donated goods, The value of the donated stock at the year end is considered immaterial.

EAST SUSSEX WRAS LTD**Notes to the accounts****for the year ended 31 December 2022**

- 2** As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of accounts.

3 Staff costs and emoluments

	2022	2021
	£	£
Gross salaries	237,956	174,686

**Numbers of full time employees
or full time equivalents**

	2022	2021
Engaged on charitable activities	11	8

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2022

4 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

5 Tangible functional fixed assets

Tangible functional fixed assets are the vehicles and other equipment used in the provision of rescue services and the treatment of casualties. The useful economic life of all of these assets is 3 years.

Asset cost, valuation or revalued amount

As at 1 January 2022	266,720
Additions	31,684
Disposals	<u>-171,072</u>
As at 31 December 2022	127,332

Accumulated depreciation and impairment provisions

As at 1 January 2022	226,864
Charge for the year	23,618
Accumulated depreciation on disposals	<u>- 170,167</u>
As at 31 December 2022	80,314

All disposals were of assets with immaterial book value.

Net book value

As at 31 December 2022	<u>47,018</u>
As at 31 December 2021	<u>39,856</u>

All assets are used for direct charitable purposes and there are no inalienable or heritage assets

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2022

6 Creditors: amounts falling due within 1 year

	2022	2021
	£	£
Accrued expenses	<u>0</u>	<u>800</u>

7 Analysis of net movement in funds

	2022	2021
	£	£
Net movement in funds from Statement of Financial Activities	56,182	443,611
Net resources applied on functional fixed assets		
Net movement in funds available for future activities	<u>56,182</u>	<u>443,611</u>

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

8 Particulars of individual funds and analysis of assets and liabilities representing funds at 31 December 2022

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	47,018			47,018
Current assets	967,216			967,216
Current liabilities	-			-
	<u>1,014,234</u>			<u>1,014,234</u>
At 1 January 2022				
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	39,856			39,856
Current assets	918,587			918,587
Current liabilities	-800			-800
	<u>957,643</u>			<u>957,643</u>

The individual funds included above are:-

Funds at 2021	Movements in funds	Transfers between	Funds at 2022
£	£	£	£
957,643	56,182		1,013,825

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2022

Analysis of movements in funds as shown in the table above

Incoming Resources £	Outgoing Resources £	Gains and Losses £	Movement in funds £
550,219	494,037		56,182

9 Reconciliation of net income(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	56,182	443,611
Adjustments for:		
Depreciation charges	23,618	26,672
Loss on disposal of fixed assets	905	-
Interest received	- 874	51
Increase/(decrease) in creditors	- 800	50
Net cash provided by (used in) operating activities	79,031	470,282

EAST SUSSEX WRAS LTD**Schedule to the Statement of Financial Activities
for the year ended 31 December 2022****Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2006 Revision of the Statement Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales effective April 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior period Total funds 2021 £
Incoming Resources				
Incoming Resources from generating funds				
Other voluntary income				
Member's subscriptions	198,516			343,503
Total other voluntary income	261,801			417,816
Total voluntary income	460,317			761,319
Activities for generating funds				
Fundraising activities	79,578			60,518
Total of activities for generating funds	79,578			60,518
Incoming resources from charitable activities				
Grants for provision of charitable goods/services	10,322			37,245
Total incoming resources from charitable activities	10,322			37,245
Total incoming resources	550,219			859,082
Cost of generating voluntary income				
Fundraising Publicity	8,466			14,156
Cost of fundraising activities	62,373			4,932
Total costs of generating voluntary income	70,839			19,088

Charitable Expenditure*Support costs of charitable activities*

Direct support costs	2022	2021
Gross wages and salaries - charitable activities	208,548	174,686
Repairs and renewals	8,076	4,245
Ambulance running expenses	41,488	46,609
Bank charges	1,197	3,148
Veterinary costs	2,211	6,075
Animal feeds	27,749	18,467
Veterinary products	17,048	13,858
Training, welfare, H & S and sundries	3,335	599
	309,655	267,687

**Management and administration costs
in support of charitable activities**

Professional fees in support of charitable activities	4,329	28,450
	<u>4,329</u>	<u>28,450</u>

Other support costs

Depreciation of assets used for charitable purposes	23,618	26,672
Utilities	25,874	20,700
Waste disposal	14,833	13,265
Rent, rates and other building costs	29,342	23,398
Cleaning	15,545	16,241
	<u>109,212</u>	<u>100,276</u>
Total support costs	<u>415,501</u>	<u>415,501</u>

Total expended on charitable activities

494,037	415,501
---------	---------

Registered Charity Number
1108880

Registered Company Number
5107163

EAST SUSSEX WRAS LTD

Report and Accounts

31 December 2022

EAST SUSSEX WRAS LTD
Report and Accounts
Contents

	Page
Charity and Company Information	1
Trustees' Report	1
Statement of Financial Activities	4
Income and Expenditure Account	5
Statement of total recognised gains and losses	6
Movements in Accumulated Funds	7
Balance Sheet	9
Statement of Cash Flows	10
Notes to the accounts	11

EAST SUSSEX WRAS LTD

The report of the Trustees for the year ended 31 December 2022

Introduction

The Trustees present their annual report and accounts for the year ended 31 December 2022, which includes the directors' report.

The board of Trustees are satisfied with the performance of the charity, at both an operational and financial level during the year, and the position at 31 December 2022. They consider that the charity has the operational capability to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is East Sussex WRAS Ltd, known as East Sussex Wildlife Rescue and Ambulance Service.

The legal registration details are:-

<i>Date of incorporation</i>	20/04/2004
<i>Company Registration Number</i>	5107163
<i>The registered office is</i>	8 STOUR CLOSE, STONE CROSS, PEVENSEY, BN24 5QU
<i>Charity Registration Number</i>	1108880
<i>The telephone number is</i>	01825 873003

The Operations Director, Trevor Weeks MBE, is responsible for the day-to-day operations of the charity.

Objectives and Activities of the charity

The objectives of the charity are to promote wildlife welfare and assistance and through both providing and educating on wildlife rescue, welfare and conservation. The activities that support this are:

- The operation of a 24 hour response advice, and where required, rescue service for wildlife, primarily in East Sussex and Brighton and Hove unitary authority areas.
- To provide/support appropriate facilities for the rehabilitation, care and treatment of wildlife casualties at our Casualty Centre in Whitesmith, East Sussex.

The Trustees have regarded the Charity Commission's public benefit guidance when considering the ongoing activities of the charity and any proposed changes as they arise.

Nature of Governing Document and constitution of the charity

Memorandum and articles of association incorporated 20 April 2004. The company is limited by guarantee of £10 per director without share capital.

EAST SUSSEX WRAS LTD

The methods adopted for the recruitment and appointment of new trustees

New trustees are appointed after an application and interview process followed by a vote by members.

The members of the Board of Trustees of the Charity at the date of the report and accounts were approved were:-

MURRAE HUME

IAIN TURNER

DAVID TURNER

LINDA DUNN

MARK RUMMINS

In addition the following served as Trustees during the financial year:

MELANIE SHORT (resigned 30 April 2023)

ADELINE GARMAN (resigned 27 April 2022)

Method of preparation of accounts

This report has been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Murrae Hume
Director and Trustee

Statement of Responsibilities of the Trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 5 (2021- 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. Independent examiner Edward Hughes was appointed as the charitable company's independent examiner during the year and has expressed his willingness to act in that capacity. Approved by the trustees on 25 September 2023 and signed on their behalf by M Hum, Director on 25 September 2023.

EAST SUSSEX WRAS LTD
Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Total Funds
Notes	£	£	£	£
	2022	2022	2022	2021
Incoming resources				
<i>Income from donations and legacies</i>				
Donations	198,516			343,533
Income from other trading activities	79,578			60,518
Bank Interest and Grant Income	10,322			37,245
Legacies	261,801			417,816
Total incoming resources	550,219	-	-	859,122
<i>Costs of generating funds</i>				
Costs of generating voluntary income	70,840			19,088
<i>Costs of charitable activities</i>	423,197			396,413
Total resources expended	494,037	-	-	415,501
Net incoming (outgoing) resources before transfers between funds	56,182	-	-	443,611
Gross transfer between funds	-	-	-	-
Net incoming resources before other recognised gains and losses	56,182	-	-	443,611
Net movement in funds	56,182	-	-	443,611
Reconciliation of funds				
Total funds brought forward	957,643			514,032
Total funds carried forward	1,013,825	-	-	957,643

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the balance sheet on page 9 as required by SORP.

All activities derive from continuing operations

The notes on pages 11 to 17 from an integral part of these account

EAST SUSSEX WRAS LTD

**Income and Expenditure Account as required by the Companies Act
for the year ended 31 December 2022**

	2022 £	2021 £
Turnover	550,219	859,112
Direct costs of turnover	<u>494,037</u>	<u>415,501</u>
Operating gain	56,182	443,611
Gains on ordinary activities before tax	56,182	443,611
Gain for the financial year	56,182	443,611
Retained Profit for the financial year	56,182	443,611

All activities derive from continuing operations

The notes on page 11 to 17 form an integral part of these accounts

EAST SUSSEX WRAS LTD

Statement of Financial Activities for the year ended 31 December 2022

Statement of Total Recognised Gains and Losses for the year ended 31 December 2022

	2022	2021
	£	£
Excess of income over expenditure before realisation of assets	56,182	443,611
Profit per Profit and Loss Account	56,182	443,611
Grants for the acquisition of fixed assets		
Net movement in funds before taxation	<u>56,182</u>	<u>433,611</u>

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year
	2022	2022	2022	2021
	£	£	£	£
Accumulated funds brought forward	957,643		957,643	514,032
Recognised gains and losses before transfers	56,182		56,182	443,611
Closing revenue accumulated funds	<u>1,013,825</u>	<u>-</u>	<u>1,013,825</u>	<u>957,643</u>

The statement of changes in resources applied for fixed assets for charity use is shown in the notes to the accounts

The notes on pages 11 to 17 from an integral part of these accounts

Company Number 5107163

Balance Sheet as at 31 December 2022

	Notes	2022 £	2021 £
Fixed Assets			
<i>Tangible Assets</i>	5	<u>47,018</u>	<u>39,856</u>
Total Fixed Assets			
Current Assets			
<i>Cash at bank and in hand</i>		967,216	918,587
Creditors:-			
<i>Amounts due within 1 year</i>	6	-	-800
Current Assets less current liabilities		<u>967,216</u>	<u>917,787</u>
Total assets less current liabilities		1,014,234	957,643
Creditors:-			
<i>Amounts due after 1 year</i>			
Provisions for liabilities and charges			
Net assets including pension asset/liability		<u>1,014,234</u>	<u>957,643</u>
The funds of the charity			
Unrestricted Income Funds			
Unrestricted revenue accumulated funds		1,014,234	957,643
Designated revenue funds			
Unrestricted capital funds			
Total unrestricted funds		1,014,234	957,643
Restricted income funds			
Restricted capital funds			
Total restricted funds			
Total charity funds		1,014,234	957,643

EAST SUSSEX WRAS LTD
Statement of cash flows
For the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	9	79,031	470,282
Cash flows from investing activities:			
Interest received		874	51
		-	
Purchase of property, plant and equipment		31,276	- 41,789
Net cash provided by (used in) investing activities		30,402	41,738
Cash flows from financing activities:			
Cash inflows from new borrowing		-	-
Net cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		48,629	428,544
Cash and cash equivalents at the beginning of the reporting period		918,587	490,043
Cash and cash equivalents at the end of the reporting period		967,216	918,587

The Directors are satisfied that for the year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland

MURRAE HUME

Trustee

Approved by the board of trustees on 25 September 2023

The notes on pages 11 to 17 form an integral part of these accounts

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2022

1 Accounting Policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with Financial Reporting Standard 102 (The Financial Reporting Standard applicable in the UK and Republic of Ireland), and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales (The SORP).

The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts, and include the results of the charity's operations which are described in the Trustee's report, all of which are continuing. Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRS102 then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRS102.

Advantage has been taken of section 396(5) of the Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The particular accounting policies adopted are set out below

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention.

Incoming resources

Incoming resources are accounted for on a receivable basis, except for legacies which are accounted for when the amount to be received is known with reasonable certainty.

Tangible fixed assets used by the charity

These are capitalized if they can be used for more than one year and cost at least £500. These are depreciated over the useful economic life of the asset.

Valuation of trading stock

The charity runs a single shop selling donated goods, The value of the donated stock at the year end is considered immaterial.

EAST SUSSEX WRAS LTD**Notes to the accounts****for the year ended 31 December 2022**

- 2** As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of accounts.

3 Staff costs and emoluments

	2022	2021
	£	£
Gross salaries	237,956	174,686

**Numbers of full time employees
or full time equivalents**

	2022	2021
Engaged on charitable activities	11	8

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2022

4 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

5 Tangible functional fixed assets

Tangible functional fixed assets are the vehicles and other equipment used in the provision of rescue services and the treatment of casualties. The useful economic life of all of these assets is 3 years.

Asset cost, valuation or revalued amount

As at 1 January 2022	266,720
Additions	31,684
Disposals	<u>-171,072</u>
As at 31 December 2022	127,332

Accumulated depreciation and impairment provisions

As at 1 January 2022	226,864
Charge for the year	23,618
Accumulated depreciation on disposals	<u>- 170,167</u>
As at 31 December 2022	80,314

All disposals were of assets with immaterial book value.

Net book value

As at 31 December 2022	<u>47,018</u>
As at 31 December 2021	<u>39,856</u>

All assets are used for direct charitable purposes and there are no inalienable or heritage assets

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2022

6 Creditors: amounts falling due within 1 year

	2022	2021
	£	£
Accrued expenses	<u>0</u>	<u>800</u>

7 Analysis of net movement in funds

	2022	2021
	£	£
Net movement in funds from Statement of Financial Activities	56,182	443,611
Net resources applied on functional fixed assets		
Net movement in funds available for future activities	<u>56,182</u>	<u>443,611</u>

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

8 Particulars of individual funds and analysis of assets and liabilities representing funds at 31 December 2022

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	47,018			47,018
Current assets	967,216			967,216
Current liabilities	-			-
	<u>1,014,234</u>			<u>1,014,234</u>
At 1 January 2022				
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	39,856			39,856
Current assets	918,587			918,587
Current liabilities	-800			-800
	<u>957,643</u>			<u>957,643</u>

The individual funds included above are:-

Funds at 2021	Movements in funds	Transfers between	Funds at 2022
£	£	£	£
957,643	56,182		1,013,825

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2022

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains and Losses	Movement in funds
£	£	£	£
550,219	494,037		56,182

9 Reconciliation of net income(expenditure) to net cash flow form operating activities

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	56,182	443,611
Adjustments for:		
Depreciation charges	23,618	26,672
Loss on disposal of fixed assets	905	-
Interest received	- 874	51
Increase/(decrease) in creditors	- 800	50
Net cash provided by (used in) operating activities	79,031	470,282

EAST SUSSEX WRAS LTD**Schedule to the Statement of Financial Activities
for the year ended 31 December 2022****Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2006 Revision of the Statement Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales effective April 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior period Total funds 2021 £
Incoming Resources				
Incoming Resources from generating funds				
Other voluntary income				
Member's subscriptions	198,516			343,503
Total other voluntary income	261,801			417,816
Total voluntary income	460,317			761,319
Activities for generating funds				
Fundraising activities	79,578			60,518
Total of activities for generating funds	79,578			60,518
Incoming resources from charitable activities				
Grants for provision of charitable goods/services	10,322			37,245
Total incoming resources from charitable activities	10,322			37,245
Total incoming resources	550,219			859,082
Cost of generating voluntary income				
Fundraising Publicity	8,466			14,156
Cost of fundraising activities	62,373			4,932
Total costs of generating voluntary income	70,839			19,088

Charitable Expenditure*Support costs of charitable activities*

Direct support costs	2022	2021
Gross wages and salaries - charitable activities	208,548	174,686
Repairs and renewals	8,076	4,245
Ambulance running expenses	41,488	46,609
Bank charges	1,197	3,148
Veterinary costs	2,211	6,075
Animal feeds	27,749	18,467
Veterinary products	17,048	13,858
Training, welfare, H & S and sundries	3,335	599
	309,655	267,687

**Management and administration costs
in support of charitable activities**

Professional fees in support of charitable activities	4,329	28,450
	<u>4,329</u>	<u>28,450</u>

Other support costs

Depreciation of assets used for charitable purposes	23,618	26,672
Utilities	25,874	20,700
Waste disposal	14,833	13,265
Rent, rates and other building costs	29,342	23,398
Cleaning	15,545	16,241
	<u>109,212</u>	<u>100,276</u>
Total support costs	<u>415,501</u>	<u>415,501</u>

Total expended on charitable activities

494,037	415,501
---------	---------



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name
East Sussex WRAS LTD

On accounts for the year ended

31 December 2022

Charity no
(if any) 1108880

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date: 21/09/2023

Name:

Edward Hughes ACMA, CGMA

Relevant professional qualification(s) or body

Chartered Institute of Management Accountants (CIMA)

(if any):

Address:

Section B	Disclosure
-----------	------------

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A