

Registered Charity Number
1108880

Registered Company Number
5107163

EAST SUSSEX WRAS LTD

Report and Accounts

31 December 2023

EAST SUSSEX WRAS LTD
Report and Accounts
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The report of the Trustees for the year ended 31 December 2023

Introduction

The Trustees present their annual report and accounts for the year ended 31 December 2023, 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 2023. 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:-

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

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

Governance

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

MURRAE HUME	LINDA DUNN
IAIN TURNER	MARK RUMMINS
DAVID TURNER	

In addition the following served as a Trustee during the financial year:

MELANIE SHORT (resigned 30 April 2023)

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

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:

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- 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. Over 5,900 rescues were carried out in 2023.
- 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.

Looking Ahead

WRAS operates from a centre in Whitesmith, East Sussex. Although this centre has supported the expansion of WRAS to date it has limitations for further expansion. It is the strategic objective of the charity to identify a larger site for development of an animal hospital in the East Sussex area.

Risks and Challenges

The main sources of income for WRAS over the previous reporting periods are private donations and legacies, the quantum and timing of which in particular are by their nature uncertain.

Reserves Policy

A Reserves Policy has been agreed by the Trustees, and is reviewed annually. The policy considers:

- The purposes of the reserves for ongoing financial stability and to facilitate strategic development
- How an appropriate level of reserves is calculated and the risks considered in this
- Types of reserves and any restrictions around their use

The outcome of the review is that:

General Reserves to support the general operational needs of the charity in delivering its services is set at 50% of the operational costs in the approved budget for the following financial year. This reflects uncertainty around the amount and timing of legacies and other income.

Designated Reserves consist of amounts to support the funding of the charity's strategic objective to identify a new hospital site to replace the current centre. There are no restricted reserves.

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.

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 2023 was 5 (2022- 5). 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

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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 28 August 2024 and signed on their behalf by M Hume, Director on 29 August 2024.

Statement of Financial Activities for the year ended 31 December 2023

Unrestricted	Restricted	Total Last Year	Funds Funds Funds	Total Funds				
					Notes	£	£	£
						2023	2023	2023
								2022
Incoming resources								
Income from donations and legacies								
Donations						175,352		198,516
Income from other trading activities						87,638		79,578
Bank Interest and Grant Income						23,560		10,322
Legacies						254,954		261,801
Total incoming resources						541,503	-	550,219
Costs of generating funds								
Costs of generating voluntary income	82,214	70,840						503,044
						423,197		
Total resources expended						585,258	-	494,037
Net incoming (outgoing) resources before transfers between funds						(43,755)	-	56,182
Gross transfer between funds						-	-	-
Net incoming resources before other recognised gains and losses						(43,755)	-	56,182
Net movement in funds						(43,755)	-	56,182
Reconciliation of funds								
Total funds brought forward						1,013,825		957,643
Total funds carried forward						970,070	-	1,013,825

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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

Income and Expenditure Account as required by the Companies Act for the year ended 31 December 2023

	2023 £	2022 £
Turnover	541,503	550,219
Direct costs of turnover	<u>585,258</u>	<u>494,037</u>
Operating gain/(loss)	(43,755)	56,182
Gains/(loss) on ordinary activities before tax	(43,755)	56,182
Gain/(loss) for the financial year	<u>(43,755)</u>	<u>56,182</u>
Retained profit/(loss) for the financial year	<u>(43,755)</u>	<u>56,182</u>

All activities derive from continuing operations

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

Statement of Financial Activities for the year ended 31 December 2023

<u>(43,755)</u>	<u>56,182</u>
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Statement of Total Recognised Gains and Losses for the year ended 31 December 2022

	£	£	2023	2022
Excess(deficit) of income over expenditure before realisation of assets			<u>(43,755)</u>	<u>56,182</u>
Profit (loss) per Profit and Loss Account			(43,755)	56,182
	Unrestricted Funds	Restricted Funds	Total Funds	Last Year
Net movement in funds before taxation				
	2023 £	2023 £	2023 £	2022 £
	1,013,825		1,013,825	957,643
	(43,755)		(43,755)	56,182
	<u>970,070</u>	-	<u>970,070</u>	<u>1,013,825</u>

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Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

Accumulated funds brought forward

Recognised gains and losses before transfers

Closing revenue accumulated funds

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 form an integral part of these accounts

Company Number 5107163
Balance Sheet as at 31 December 2023

	Notes	2023	2022
		£	£
Fixed Assets			
Tangible Assets	5	- <u>41,208</u>	- <u>47,018</u>
Total Fixed Assets			
Current Assets			
Cash at bank and in hand	10	928,861	967,216
Creditors:-			
Amounts due within 1 year	6	-	-
		- <u>928,861</u>	- <u>967,216</u>
Current Assets less current liabilities			
Total assets less current liabilities		970,070	1,014,234
Creditors:-			
Amounts due after 1 year			
Provisions for liabilities and charges			
Net assets including pension asset/liability		970,070	1,014,234
The funds of the charity			
Unrestricted Income Funds			
Unrestricted revenue accumulated funds		970,070	1,014,234
Designated revenue funds			
Unrestricted capital funds			
Total unrestricted funds		970,070	1,014,234
Restricted income funds			
Restricted capital funds			
Total restricted funds			
Total charity funds		970,070	1,014,234

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Statement of cash flows

For the year ended 31 December 2023

	Notes	2023	2022
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	9	(26,233) 11,141 <u>23,264</u> (12,123)	79,031 874 <u>31,276</u> (30,402)
Cash flows from investing activities:		-	-
Interest received		-	-
Purchase of property, plant and equipment			
Net cash provided by (used in) investing activities			
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		(43,755)	48,629
Cash and cash equivalents at the beginning of the reporting period		967,216	918,587
Cash and cash equivalents at the end of the reporting period		928,861	967,216

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 to charities in the UK and Republic of Ireland

MURRAE HUME

Trustee

Approved by the board of trustees on 28 August 2024

EAST SUSSEX WRAS LTD

Notes to the accounts

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

for the year ended 31 December 2023

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 is known with reasonable accuracy and is virtually certain to be received.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. These are capitalized if they can be used for more than one year and cost at least £500, and are depreciated over the expected useful economic life of the asset, which in all cases is estimated as 3 years.

Valuation of trading stock

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

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Notes to the accounts
for the year ended 31 December 2023

- 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

	2023	2022
	£	£
Gross salaries	286,766	237,956

The average number full time employees calculated as full time equivalents

	2023	2022
Engaged on charitable activities	9	9
Engaged in fundraising	2	1

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum
for the year ended 31 December 2023

4 Trustees' remuneration and Related Party Transactions

Neither the trustees nor any persons connected with them have received any remuneration, during the year (2022-Nil). No trustee or any person related to the charity has any personal interest in any contract or transaction entered into by the charity during the year (2022-Nil).

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 2023	127,332
Additions	23,263
Disposals / Reclassification	<u>1,044</u>

As at 31 December 2023	151,639
Accumulated depreciation and impairment provisions	
As at 1 January 2023	80,314
Charge for the year	30,116
Accumulated depreciation on disposals	—
As at 31 December 2023	110,430
All disposals were of assets with immaterial book value.	
Net book value	
As at 31 December 2023	<u>41,208</u>
As at 31 December 2022	<u>47,018</u>

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

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Notes to the accounts

for the year ended 31 December 2023

6	Creditors: amounts falling due within 1 year	2023	2022
		£	£
	Accrued expenses	<u>0</u>	<u>0</u>
7	Analysis of net movement in funds	2023	2022
		£	£
	Net movement in funds from Statement of Financial Activities	(43,755)	56,182
	Net resources applied on functional fixed assets		
		<u>(43,755)</u>	<u>56,182</u>
	Net movement in funds available for future activities	<u>(43,755)</u>	<u>56,182</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 2023
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Notes to the accounts

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	41,208			41,208
Current assets	928,861			928,861
Current liabilities	-			-
	<u>970,069</u>			<u>970,069</u>
At 1 January 2023				
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	47,018			47,018
Current assets				
Current liabilities	967,216			967,216
	0			0
The individual funds included	<u>1,014,234</u>			<u>1,014,234</u> above are:-
	Funds at Movements 2022 £	in funds £	Transfers between £	Funds at 2023 £
	<u>1,014,234</u>	<u>(43,755)</u>		<u>970,069</u>

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Notes to the accounts
for the year ended 31 December 2023

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains and Losses £	Movement in funds £
	541,503	585,258	(43,755)	

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

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(43,755)	56,182
Adjustments for:		
Depreciation charges	30,116	23,618
Loss(profit) on disposal of fixed assets	(1,453)	905
Interest received	(11,141)	(874)
Increase/(decrease) in creditors	0	(800)
Net cash provided by (used in) operating activities	(26,233)	79,031

10 Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	572,505	716,353
Notice Deposits (less than 3 months)	356,356	250,856
Total cash and cash equivalents	928,861	967,209

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Schedule to the Statement of Financial Activities
for the year ended 31 December 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2019 Revision of the Statement Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales effective January 2019. 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	Restricted Funds	Total Funds	Prior period Total funds
	2023	2023	2023	2022
	£	£	£	£
Incoming Resources				
Incoming Resources from generating funds				
Other voluntary income Member's subscriptions	175,352			198,516
Total other voluntary income	254,954			261,801
Total voluntary income	430,306			460,317
Activities for generating funds				
Income from trading activities	87,638			79,578
Bank interest and grant income	23,560			10,322
Total of activities for generating funds	111,198			89,900
	541,504			550,217
17	12,813			8,466
	83,555			62,373
	96,368			70,839

Total incoming resources

Cost of generating voluntary income

Fundraising Publicity

Cost of fundraising activities

Total costs of generating voluntary income

Charitable Expenditure
Support costs of charitable activities

Direct support costs

2023

2022

Gross wages and salaries - charitable activities	244,407	208,548
Repairs and renewals	6,142	8,076
Ambulance running expenses	38,823	41,488
Bank charges	2,002	1,197
Veterinary costs	0	2,211
Animal feeds	22,894	27,749

Veterinary products	20,682	17,048
Training, welfare, H & S and sundries	6,851	3,335
	341,801	309,655
Management and administration costs in support of charitable activities		
	3,761	4,329
Professional fees in support of charitable activities		
	<u>3,761</u>	<u>4,329</u>
Other support costs		
Depreciation of assets used for charitable purposes		
Utilities		23,618
Waste disposal	30,116	
Rent, rates and other building costs	35,302	25,874
Cleaning materials	15,427	14,833
	44,391	29,342
Total support costs	18,093	15,545
	<u>143,329</u>	<u>109,212</u>
	<u>488,891</u>	<u>423,193</u>
Total expended on charitable activities		
	<u>488,891</u>	<u>423,193</u>