

Registered Charity Number
1108880

Registered Company Number
5107163

EAST SUSSEX WRAS LTD

Report and Accounts

31 December 2024

EAST SUSSEX WRAS LTD
Report and Accounts
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EAST SUSSEX WRAS LTD

The report of the Trustees for the year ended 31 December 2024

Introduction

The Trustees present their annual report and accounts for the year ended 31 December 2024, 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 2024. 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.

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	SUE-LIN LORD (joined 13 February 2025)
CLAIRE HARKIN (joined 24 April 2025)	ELOISE CLEMMANS (joined 5 July 2025)

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:

- 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

EAST SUSSEX WRAS LTD at 1001 Cowley 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.

WRAS are actively attempting to identify a suitable site, (in terms of size, location, cost and planning potential) which will be the key variable in determining the full level of costs to deliver the project. WRAS are anticipating having sufficient funding to secure a site, but significant future fundraising will be required in order to facilitate development.

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:

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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.

EAST SUSSEX WRAS LTD

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:

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- Observe the methods and principles in the applicable Charities SORP;
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EAST SUSSEX WRAS LTD
Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Total Funds
Notes	£	£	£	£
	2024	2024	2024	2023
Incoming resources				
<i>Income from donations and legacies</i>				
Donations	223,367			175,352
Income from other trading activities	86,293			87,638
Bank Interest and Grant Income	25,413			23,560
Legacies	424,674			254,954
Total incoming resources	759,747	-	-	541,503
<i>Costs of generating funds</i>				
Costs of generating voluntary income	116,743			82,214
Costs of charitable activities	520,116			503,044
Total resources expended	636,849	-	-	585,258
Net incoming (outgoing) resources before transfers between funds	112,897	-	-	(43,755)
Gross transfer between funds	-	-	-	-
Net incoming resources before other recognised gains and losses	112,897	-	-	(43,755)
Net movement in funds	112,897	-	-	(43,755)
Reconciliation of funds				
Total funds brought forward	970,070			1,013,825
Total funds carried forward	1,092,697	-	-	970,070

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 2024

	2024 £	2023 £
Turnover	759,747	541,503
Direct costs of turnover	<u>636,849</u>	<u>585,258</u>
Operating gain/(loss)	122,897	(43,755)
 Gains/(loss) on ordinary activities before tax	 122,897	 (43,755)
 Gain/(loss) for the financial year	 122,897	 (43,755)
Retained profit/(loss) for the financial year	122,897	(43,755)

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 Total Recognised Gains and Losses for the year ended 31 December 2024

	2024	2023
	£	£
Excess(deficit) of income over expenditure before realisation of assets	<u>122,897</u>	<u>(43,755)</u>
Profit (loss) per Profit and Loss Account	122,897	(43,755)
Net movement in funds before taxation	<u><u>122,897</u></u>	<u><u>(43,755)</u></u>

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	970,070		970,070	1,013,825
Recognised gains and losses before transfers	122,897		122,897	(43,755)
Closing revenue accumulated funds	1,092,697	-	1,092,697	970,070

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 2024

	Notes	2024 £	2023 £
Fixed Assets			
<i>Tangible Assets</i>	5	<u>38,780</u>	<u>41,208</u>
Total Fixed Assets			
Current Assets			
<i>Cash at bank and in hand</i>	10	1,054,186	928,861
Creditors:-			
<i>Amounts due within 1 year</i>	6	-	-
Current Assets less current liabilities		<u>1,054,186</u>	<u>928,861</u>
Total assets less current liabilities		1,092,967	970,070
Creditors:-			
<i>Amounts due after 1 year</i>		-	-
Provisions for liabilities and charges			
Net assets including pension asset/liability		<u>1,092,967</u>	<u>970,070</u>
The funds of the charity			
Unrestricted Income Funds			
Unrestricted revenue accumulated funds		1,092,967	970,070
Designated revenue funds			
Unrestricted capital funds			
Total unrestricted funds		1,092,967	970,070
Restricted income funds			
Restricted capital funds			
Total restricted funds			
Total charity funds		1,092,967	970,070

EAST SUSSEX WRAS LTD
Statement of cash flows
For the year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	9	142,297	(26,233)
Cash flows from investing activities:			
Interest received		17,035	11,141
Purchase of property, plant and equipment		(34,007)	(23,264)
Net cash provided by (used in) investing activities		(16,972)	(12,123)
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		125,324	(43,755)
Cash and cash equivalents at the beginning of the reporting period		928,861	967,216
Cash and cash equivalents at the end of the reporting period		1,054,186	928,861

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

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 2024

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

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 2024**

- 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

	2024	2023
	£	£
Gross salaries	306,434	286,766

The average number full time employees calculated as full time equivalents

	2024	2023
Engaged on charitable activities	10	9
Engaged in fundraising	1	2

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 2024

4 Trustees' remuneration and Related Party Transactions

Neither the trustees nor any persons connected with them have received any remuneration, during the year (2023-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 (2023-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 2024	151,639
Additions	34,007
Disposals / Reclassification	<u>(42,052)</u>
As at 31 December 2024	143,595

Accumulated depreciation and impairment provisions

As at 1 January 2024	110,430
Charge for the year	31,707
Accumulated depreciation on disposals	<u>(37,324)</u>
As at 31 December 2024	104,814

All disposals were of assets with immaterial book value.

Net book value

As at 31 December 2024	<u>38,780</u>
As at 31 December 2023	<u>41,208</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 2024

6 Creditors: amounts falling due within 1 year

	2024	2023
	£	£
Accrued expenses	<u>0</u>	<u>0</u>

7 Analysis of net movement in funds

	2024	2023
	£	£
Net movement in funds from Statement of Financial Activities	122,897	(43,755)
Net resources applied on functional fixed assets		
Net movement in funds available for future activities	<u>122,897</u>	<u>(43,755)</u>

The net resources applied on functional fixed assets and the net investment in program 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 2024

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	38,780			38,780
Current assets	1,054,186			1,054,186
Current liabilities	-			-
	<u>1,092,967</u>			<u>1,092,967</u>
At 1 January 2024				
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	41,208			41,208
Current assets	928,861			928,861
Current liabilities	0			0
	<u>970,070</u>			<u>970,070</u>

The individual funds included above are:-

Funds at 2023	Movements in funds	Transfers between	Funds at 2024
£	£	£	£
<u>970,070</u>	<u>122,897</u>		<u>1,092,967</u>

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2024

Analysis of movements in funds as shown in the table above

Incoming Resources £	Outgoing Resources £	Gains and Losses £	Movement in funds £
759,747	636,849		122,897

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

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	122,897	(43,755)
Adjustments for:		
Depreciation charges	31,708	30,116
Loss(profit) on disposal of fixed assets	(4,727)	(1,453)
Interest received	(17,035)	(11,141)
Increase/(decrease) in creditors	0	(0)
Net cash provided by (used in) operating activities	142,297	(26,233)

10 Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	440,802	572,505
Notice Deposits (less than 3 months)	613,384	356,356
Total cash and cash equivalents	1,054,186	928,861

EAST SUSSEX WRAS LTD**Schedule to the Statement of Financial Activities
for the year ended 31 December 2024****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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior period Total funds 2023 £
Incoming Resources				
Incoming Resources from generating funds				
Other voluntary income				
Member's subscriptions	223,367			175,352
Total other voluntary income	424,673			254,954
Total voluntary income	648,040			430,306
Activities for generating funds				
Income from trading activities	86,293			87,638
Bank interest and grant income	25,413			23,560
Total of activities for generating funds	111,706			111,198
Total incoming resources	759,747			541,504
Cost of generating voluntary income				
Fundraising Publicity	16,680			12,813
Cost of fundraising activities	100,053			83,555
Total costs of generating voluntary income	116,733			96,368

Charitable Expenditure*Support costs of charitable activities*

	2024	2023
Direct support costs		
Gross wages and salaries - charitable activities	263,222	244,407
Repairs and renewals	3,451	6,142
Ambulance running expenses	47,094	38,823
Bank charges	2,386	2,002
Veterinary costs	0	0
Animal feeds	20,811	22,894
Veterinary products	22,246	20,682
Training, welfare, H & S and sundries	6,413	6,851
	365,624	341,801

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

Professional fees in support of charitable activities	4,863	3,761
	<u>4,863</u>	<u>3,761</u>

Other support costs

Depreciation of assets used for charitable purposes	36,435	30,116
Utilities	42,626	35,302
Waste disposal	20,026	15,427
Rent, rates and other building costs	30,923	44,391
Cleaning materials	19,620	18,093
	<u>149,629</u>	<u>143,329</u>
Total support costs	<u>520,116</u>	<u>488,891</u>

Total expended on charitable activities

	<u>520,116</u>	<u>488,891</u>
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EAST SUSSEX WRAS LTD

Report and Accounts

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Operating gain/(loss)	122,897	(43,755)
Gains/(loss) on ordinary activities before tax	122,897	(43,755)
Gain/(loss) for the financial year	122,897	(43,755)
Retained profit/(loss) for the financial year	122,897	(43,755)

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 Total Recognised Gains and Losses for the year ended 31 December 2024

	2024	2023
	£	£
Excess(deficit) of income over expenditure before realisation of assets	<u>122,897</u>	<u>(43,755)</u>
Profit (loss) per Profit and Loss Account	122,897	(43,755)
Net movement in funds before taxation	<u><u>122,897</u></u>	<u><u>(43,755)</u></u>

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	970,070		970,070	1,013,825
Recognised gains and losses before transfers	122,897		122,897	(43,755)
Closing revenue accumulated funds	1,092,697	-	1,092,697	970,070

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 2024

	Notes	2024 £	2023 £
Fixed Assets			
<i>Tangible Assets</i>	5	<u>38,780</u>	<u>41,208</u>
Total Fixed Assets			
Current Assets			
<i>Cash at bank and in hand</i>	10	1,054,186	928,861
Creditors:-			
<i>Amounts due within 1 year</i>	6	-	-
Current Assets less current liabilities		<u>1,054,186</u>	<u>928,861</u>
Total assets less current liabilities		1,092,967	970,070
Creditors:-			
<i>Amounts due after 1 year</i>		-	-
Provisions for liabilities and charges			
Net assets including pension asset/liability		<u>1,092,967</u>	<u>970,070</u>
The funds of the charity			
Unrestricted Income Funds			
Unrestricted revenue accumulated funds		1,092,967	970,070
Designated revenue funds			
Unrestricted capital funds			
Total unrestricted funds		1,092,967	970,070
Restricted income funds			
Restricted capital funds			
Total restricted funds			
Total charity funds		1,092,967	970,070

EAST SUSSEX WRAS LTD
Statement of cash flows
For the year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	9	142,297	(26,233)
Cash flows from investing activities:			
Interest received		17,035	11,141
Purchase of property, plant and equipment		(34,007)	(23,264)
Net cash provided by (used in) investing activities		(16,972)	(12,123)
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		125,324	(43,755)
Cash and cash equivalents at the beginning of the reporting period		928,861	967,216
Cash and cash equivalents at the end of the reporting period		1,054,186	928,861

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

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 2024

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

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 2024**

- 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

	2024	2023
	£	£
Gross salaries	306,434	286,766

The average number full time employees calculated as full time equivalents

	2024	2023
Engaged on charitable activities	10	9
Engaged in fundraising	1	2

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 2024

4 Trustees' remuneration and Related Party Transactions

Neither the trustees nor any persons connected with them have received any remuneration, during the year (2023-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 (2023-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 2024	151,639
Additions	34,007
Disposals / Reclassification	<u>(42,052)</u>
As at 31 December 2024	143,595

Accumulated depreciation and impairment provisions

As at 1 January 2024	110,430
Charge for the year	31,707
Accumulated depreciation on disposals	<u>(37,324)</u>
As at 31 December 2024	104,814

All disposals were of assets with immaterial book value.

Net book value

As at 31 December 2024	<u>38,780</u>
As at 31 December 2023	<u>41,208</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 2024

6 Creditors: amounts falling due within 1 year

	2024	2023
	£	£
Accrued expenses	<u>0</u>	<u>0</u>

7 Analysis of net movement in funds

	2024	2023
	£	£
Net movement in funds from Statement of Financial Activities	122,897	(43,755)
Net resources applied on functional fixed assets		
Net movement in funds available for future activities	<u>122,897</u>	<u>(43,755)</u>

The net resources applied on functional fixed assets and the net investment in program 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 2024

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	38,780			38,780
Current assets	1,054,186			1,054,186
Current liabilities	-			-
	<u>1,092,967</u>			<u>1,092,967</u>
At 1 January 2024				
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	41,208			41,208
Current assets	928,861			928,861
Current liabilities	0			0
	<u>970,070</u>			<u>970,070</u>

The individual funds included above are:-

Funds at 2023	Movements in funds	Transfers between	Funds at 2024
£	£	£	£
<u>970,070</u>	<u>122,897</u>		<u>1,092,967</u>

EAST SUSSEX WRAS LTD
Notes to the accounts
for the year ended 31 December 2024

Analysis of movements in funds as shown in the table above

Incoming Resources £	Outgoing Resources £	Gains and Losses £	Movement in funds £
759,747	636,849		122,897

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

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	122,897	(43,755)
Adjustments for:		
Depreciation charges	31,708	30,116
Loss(profit) on disposal of fixed assets	(4,727)	(1,453)
Interest received	(17,035)	(11,141)
Increase/(decrease) in creditors	0	(0)
Net cash provided by (used in) operating activities	142,297	(26,233)

10 Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	440,802	572,505
Notice Deposits (less than 3 months)	613,384	356,356
Total cash and cash equivalents	1,054,186	928,861

EAST SUSSEX WRAS LTD**Schedule to the Statement of Financial Activities
for the year ended 31 December 2024****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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior period Total funds 2023 £
Incoming Resources				
Incoming Resources from generating funds				
Other voluntary income				
Member's subscriptions	223,367			175,352
Total other voluntary income	424,673			254,954
Total voluntary income	648,040			430,306
Activities for generating funds				
Income from trading activities	86,293			87,638
Bank interest and grant income	25,413			23,560
Total of activities for generating funds	111,706			111,198
Total incoming resources	759,747			541,504
Cost of generating voluntary income				
Fundraising Publicity	16,680			12,813
Cost of fundraising activities	100,053			83,555
Total costs of generating voluntary income	116,733			96,368

Charitable Expenditure*Support costs of charitable activities*

	2024	2023
Direct support costs		
Gross wages and salaries - charitable activities	263,222	244,407
Repairs and renewals	3,451	6,142
Ambulance running expenses	47,094	38,823
Bank charges	2,386	2,002
Veterinary costs	0	0
Animal feeds	20,811	22,894
Veterinary products	22,246	20,682
Training, welfare, H & S and sundries	6,413	6,851
	365,624	341,801

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

Professional fees in support of charitable activities	4,863	3,761
	<u>4,863</u>	<u>3,761</u>

Other support costs

Depreciation of assets used for charitable purposes	36,435	30,116
Utilities	42,626	35,302
Waste disposal	20,026	15,427
Rent, rates and other building costs	30,923	44,391
Cleaning materials	19,620	18,093
	<u>149,629</u>	<u>143,329</u>
Total support costs	<u>520,116</u>	<u>488,891</u>

Total expended on charitable activities

	<u>520,116</u>	<u>488,891</u>
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Report to the trustees

Signed:

On accounts for the year
ended

Name:

Set out on pages

Relevant professional qualification(s) or body (if any):

Responsibilities and
basis of report

Tilly Blattne		
East Sussex WRAS LTD		
31 December 2024	Charity no (if any)	1108880
(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 31/12/2023.

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").

Independent
examiner's statement

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.

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 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



CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report on the
accounts**

Section A

Independent Examiner's Report

order to enable a proper understanding of the accounts to be reached.

	J)	Date:	05/08/2025
Edward Hughes ACMA, CGMA			
Chartered Institute of Management Accountants (CIMA)			

Address:

[illegible]

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