

**BLYTH WILDLIFE RESCUE  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

## **BLYTH WILDLIFE RESCUE**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Independent examiner</b>	Gateway Accountancy Services Limited T01 Blyth Workspace Quay Road Blyth NE24 3AF
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<b>Bankers</b>	Lloyds Bank 331 Benton Road Newcastle upon Tyne NE7 7 EE
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<b>Principal address</b>	22 Hallington Mews Killingworth Newcastle upon Tyne NE12 6UE
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## **BLYTH WILDLIFE RESCUE**

### **CONTENTS**

<b>Trustees report</b>	4-5
<b>Independent examiner's report</b>	6
<b>Statement of financial activities</b>	7
<b>Statement of financial position</b>	8
<b>Notes to the financial statements</b>	9-11

## **BLYTH WILDLIFE RESCUE**

### **TRUSTEES REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and in accordance with the Charities SORP (FRS 102).

#### **Structure, governance and management**

The charity was established by a charitable constitution finalised on 16 April 2012. The charity is unincorporated.

The trustees who served during the year were:

Mr J Anderson

Mrs V Anderson

Mrs P Leightley

Mrs H New

Mrs S Davies

The Charity is governed and managed by the trustees who, are recruited based on their expertise and are local community activists. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

All trustees give their time voluntarily and receive no remuneration from the charity. Trustee expenses are reimbursed.

There are no related parties.

The charity relies on donations and legacies for its funding.

#### **Objectives and activities**

The charity's objective remains the rescue and rehabilitation of sick and injured wildlife across Northumberland and Newcastle upon Tyne. This objective is achieved entirely by the work of volunteers. Funding is raised by donations from the general public.

#### **Public benefit**

All activities are undertaken to further our charitable purposes for the public benefit. In accordance with Section 17 (5) of the 2011 Charities Act the trustees have had regard to the Charity Commissions guidance on public benefit throughout the year when deciding on the activities of the charity.

#### **Performance of the Charity**

Funding has been considerably lower than 2023, which was mainly due to less online campaigns for charitable donations and smaller one-off donations. It is of the opinion of the trustees that due to the economic position of the country and the increase of cost of living, this has negatively impacted the charity.

#### **Financial Review**

The accompanying accounts set out the charity's financial position as at 31 December 2024. The trustees are satisfied with the overall position. During the year, total income was £56,097 and total expenditure amounted to £77,179, resulting in a deficit of £21,082.

As at 31 December 2024, the charity held cumulative reserves of £22,511.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

### **Risk Review**

Procedures have been established to identify risks and to mitigate risk exposure. Financial activities are reviewed regularly by the trustees with remedial action taken to compensate for any projected income shortfall or overspend. Internal risks are minimized by the authorisation procedures in place for all transactions.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. Internal controls have been implemented in respect of transaction authorization. Procedures are in place to ensure the health and safety of trustees and volunteers.

### **Investment Powers**

Under the trust deed the charity has the power to make any investment which the trustees see fit.

### **Responsibilities of the Trustees**

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts: and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiner**

Gateway Accountancy Services Limited has been appointed as independent examiner for the financial year, 31 December 2024, on behalf of the board of trustees.

On behalf of the board of trustees:



John Anderson Trustee  
30 October 2025

## **BLYTH WILDLIFE RESCUE**

### **INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF BLYTH WILDLIFE RESCUE**

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In accordance with the engagement letter dated 13/07/2021, and to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us. Detailed on pages 7 to 11.

#### **Respective responsibilities of and examiner**

The charity is responsible for the preparation of the accounts. The charity considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is the firm's responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act.
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether matters have come to my attention.

#### **Basis of independent examiner's report**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
  - i. to keep accounting records in accordance with section 130 of the 2011 Act; and
  - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.have not been met; or
- b) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us. Therefore, we do not express any opinion on the financial statements.

Dated: 13 January 2025

**BLYTH WILDLIFE RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Blyth Wildlife Rescue  
Detailed Income and Expenditure Account  
For The Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
<b>TURNOVER</b>				
Sales		27,517		61,917
Donations		6,383		2,454
Sales Subscriptions		2,857		5,590
Website Sales		1,156		1,484
Mass Giving		18,184		30,347
		<u>56,097</u>		<u>101,792</u>
<b>COST OF SALES</b>				
Purchases	9,648		9,956	
Medicines, Veterinary Bills and Kennels	15,218		17,177	
Storage expenses	-		533	
Waste disposal	3,986		4,047	
Travel and subsistence expenses	3,911		1,390	
		<u>(32,763)</u>		<u>(33,103)</u>
<b>GROSS SURPLUS</b>		<u>23,334</u>		<u>68,689</u>
<b>Administrative Expenses</b>				
Wages and salaries	6,132		-	
Rent	12,846		12,180	
Light and heat	4,569		5,529	
Hire and leasing of plant, equipment and vehicles	5,400		-	
Vehicle running costs	1,128		2,156	
Vehicle fuel costs	1,301		2,491	
Vehicle repair costs	798		-	
Computer software, consumables and maintenance	424		532	
Repairs, renewals and maintenance	-		4,762	
Insurance	2,529		2,157	
Printing, postage and stationery	-		932	
Advertising and marketing costs	-		532	
Training seminars and workshops	160		175	
Telecommunications and data costs	4,554		2,456	
Accountancy fees	1,046		480	
Subscriptions	108		347	
Bank charges	(12)		-	
Depreciation	(1,014)		-	
Depreciation of plant and machinery	87		87	
Depreciation of motor vehicles	1,962		1,014	
Depreciation of fixtures and fittings	600		600	
Sundry expenses	1,798		893	
		<u>(44,416)</u>		<u>(37,323)</u>
<b>OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		<u><u>(21,082)</u></u>		<u><u>31,366</u></u>


BLYTH WILDLIFE RESCUE

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 31 DECEMBER 2024

Blyth Wildlife Rescue Balance Sheet As At 31 December 2024					
		2024		2023	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		7,224		8,859
			7,224		8,859
<b>CURRENT ASSETS</b>					
Debtors	5	228		-	
Cash at bank and in hand		16,345		35,214	
		16,573		35,214	
Creditors: Amounts Falling Due Within One Year	6	(1,286)		(480)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			15,287		34,734
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			22,511		43,593
<b>NET ASSETS</b>			22,511		43,593
Income and Expenditure Account			22,511		43,593
<b>MEMBERS' FUNDS</b>			22,511		43,593

The accounts were approved by the Trustees on 30 October 2025 and signed on their behalf by:

  
 J Anderson  
 Trustee



## **BLYTH WILDLIFE RESCUE**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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#### **1. Accounting policies**

##### **1.1. Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) and the Charities Act 2011.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in the accounts are rounded to the nearest £. These accounts for the year ended 31st December 2024 are the third accounts for Blyth Wildlife Rescue prepared under the Charities SORP (FRS 102). The reported financial position and financial performance for the previous year are not affected by the transition. At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **1.2. Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receivable
- Investment income is included when receivable
- Grants income is included when the charity becomes unconditional entitled to it

##### **1.3. Resources Expended**

Expenditure is recognised on a cash basis as expense is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

##### **1.4. Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### **1.5. Cash and cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less. These are not amortised.

## 1.6. Basic Financial Liabilities

Basic financial liabilities including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments, discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

## 1.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Motor Vehicles – 25% Straight Line
- Fixtures and Fitting – 10% Straight Line
- Plant and Machinery – 20% Reducing Balance

## 1.8. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

## 2. Average Number of Employees

Average number of employees during the year was as follows: 1 (2022: 1).

## 3. Administrative Costs

	2024	2023
<b>Administrative Expenses</b>		
Wages and salaries	6,132	-
Rent	12,846	12,180
Light and heat	4,569	5,529
Hire and leasing of plant, equipment and vehicles	5,400	-
Vehicle running costs	1,128	2,156
Vehicle fuel costs	1,301	2,491
Vehicle repair costs	798	-
Computer software, consumables and maintenance	424	532
Repairs, renewals and maintenance	-	4,762
Insurance	2,529	2,157
Printing, postage and stationery	-	932
Advertising and marketing costs	-	532
Training seminars and workshops	160	175
Telecommunications and data costs	4,554	2,456
Accountancy fees	1,046	480
Subscriptions	108	347
Bank charges	(12)	-
Depreciation	(1,014)	-
Depreciation of plant and machinery	87	87
Depreciation of motor vehicles	1,962	1,014
Depreciation of fixtures and fittings	600	600
Sundry expenses	1,798	893
	(44,416)	(37,323)
<b>OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>	<b>(21,082)</b>	<b>31,366</b>

#### 4. Tangible Assets

	Plant & Machinery £	Motor Vehicles £	Fixtures & Fittings £	Total £
<b>Cost</b>				
As at 1 January 2024	2,598	6,460	6,000	15,058
As at 31 December 2024	2,598	6,460	6,000	15,058
<b>Depreciation</b>				
As at 1 January 2024	87	5,512	600	6,199
Provided during the period	87	948	600	1,635
As at 31 December 2024	174	6,460	1,200	7,834
<b>Net Book Value</b>				
As at 31 December 2024	2,424	-	4,800	7,224
As at 1 January 2024	2,511	948	5,400	8,859

#### 5. Trustees

Trustees (or any persons connected with them) received no remuneration during the year (2023; nil).

#### 6. Creditors: Amounts Falling due within one year

##### 6. Creditors: Amounts Falling Due Within One Year

	2024 £	2023 £
Accruals and deferred income	1,286	480

#### 7. Related party transaction

There has been no related party transaction during the year.