

**Company Limited by Guarantee Registration Number: 08273985 (England and Wales)**

**Charity Commission Registration Number: 1149884**

# **WADARS**

## **Annual Report and Financial Statements For the Year Ended 31 December 2023**

---

## WADARS

### LEGAL AND ADMINISTRATIVE INFORMATION

---

#### Trustees

C McMahon (Chairman)  
A Davis  
J Silk  
S Stirling  
K Walder

#### Chief Executive

J Toben MloD MInstF

#### Director of Operations

T Cadman

#### Principal and registered office

Hangleton Lane  
Ferring  
Worthing  
West Sussex  
BN12 6PP

---

01903 247111  
[www.wadars.co.uk](http://www.wadars.co.uk)

#### Company registration number

08273985

#### Charity registration number

1149884

#### Auditors

TC Group  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyping  
West Sussex  
BN44 3TN

#### Bankers

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Charity Bank Limited  
Fosse House  
182 High Street  
Tonbridge  
Kent TN9 1BE

#### Solicitors

Sherrards Employment Law Solicitors  
4 Albourne Court  
Henfield Road  
Albourne  
West Sussex  
BN6 9DB

## **WADARS**

### **CONTENTS**

---

	<b>Page</b>
Trustees' Report (Incorporating the Directors' Report)	1 – 6
Statement of Trustees' Responsibilities	7
Independent Auditor's Report	8 – 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the accounts	14 – 22

## **WADARS**

### **TRUSTEES' REPORT (INCORPORATING THE DIRECTORS' REPORT)**

---

The Trustees present their annual report (including the Directors' Report) for the year ended 31 December 2023.

The accounts comply with the requirements of the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

The original charity, the Worthing and District Animal Rescue Service, was an unincorporated charity established under a charitable trust deed on 27 March 1974. In 2012, Wadars was established as a company limited by guarantee to £1 per member (registration number 08273985) under its Memorandum of Association, which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

Wadars was registered as a charity on 23 November 2012 (number 1149884). The assets, liabilities and undertakings of the Worthing and District Animal Rescue Service, were transferred to Wadars on 31 March 2013. Following the formal approval of its members, the Worthing and District Animal Rescue Service was closed and merged with Wadars in 2016.

The Articles of Association of Wadars have been reviewed to make them fit for purpose following the closure and merger of the unincorporated charity.

#### **Recruitment and appointment of trustees**

When complete, the Board of Trustees consists of no fewer than five and no more than 9 Trustees.

Trustees are appointed for their relevant skills as identified by the Board from time to time. The term of office for Trustees is three years and are eligible to serve up to a further two terms.

The Trustees who served during the period were:

C McMahon (Chairman)  
A Davis  
J Silk  
S Stirling  
K Walder

#### **Organisational structure**

The Trustees are responsible for the overall governance of the Charity. They meet on a quarterly basis to discuss and make decisions in relation to all aspects of the Charity's management, including financial planning and control, staffing levels, animal care and welfare, homing and policies. The day-to-day operations of the Charity are delegated to the Chief Executive through a Scheme of Delegation, taking instructions from and reporting directly to the Trustees. Expert legal, financial and other advice is sought where necessary.

#### **Pay policy for senior staff**

The Charity aims to recruit and retain talented individuals to lead and further develop a rapidly growing organisation. Pay for senior staff reflects the market for comparable jobs in comparable organisations, the level of knowledge, skills and experience required, the responsibilities and accountabilities associated with each role, the performance of the Charity and the individual contribution of each executive. The pay of senior staff is reviewed annually and is dependent on delivery against individual annual objectives and the Charity's ability to pay.

### **TRUSTEES' REPORT (INCORPORATING THE DIRECTORS' REPORT)**

---

#### **Principal risks and uncertainties**

The Trustees regularly assess the major risks to which the Charity is exposed, both operationally and financially, and a formal risk register was maintained during the year. This includes animal welfare, income generation, investments, organisational change, remuneration, health and safety of staff and volunteers, major projects and operational needs.

The register continues to be reviewed regularly by the Trustees to ensure appropriate governance and the Charity has a range of controls and procedures in place to mitigate these risks and to manage the major risks to which the Charity is exposed.

The Charity's response to the Covid 19 crisis was well planned and responsive through dynamic risk assessments and business continuity planning however, it dramatically restricted the amount we could interact with our local community. Whilst we can never be sure of factors affecting legacy income, we believe that a greatly reduced presence in the community, may have impacted on our legacy income in 2022 and beyond. Wadars has a dependency on high levels of legacy income, and it is always difficult to predict in the short/medium term, but we have run scenarios to understand how we would manage income reduction. We are also looking to seek legacy income in a more proactive way which has included subscribing to Smee & Ford notifications services.

The economic context is rapidly changing with inflation and interest rate experiencing upward movement month on month; this combined with surging energy pricing; shortages in the supply of materials and labour (and associated cost increases) and the potential for further initiatives to claw back revenue through taxation have been tracked closely and factored into forward planning. The increase in donor support through the last three years is giving us further confidence that our financial plan is robust, but we are not complacent.

Our plans and strategies for managing risk include maintaining effective internal controls, risk registers, a considered risk appetite, incident-reporting and monitoring systems and insurance cover where appropriate. It is recognised that systems provide reasonable but not absolute assurance that major risks have been adequately managed.

#### **Objectives, activities and public benefit**

The Charity's objects are the care and protection of animals of all kinds in need of care and attention by reason of sickness, maltreatment, poor circumstances or other similar causes. The Trustees have paid due regard to public benefit guidance issued by the Charity Commission in their approach to the work undertaken by Wadars and to ensure that the Charity's stated aims and objectives are achieved.

These activities Centre on the rescue and rehoming of stray and unwanted domestic pets, including dogs, cats, rabbits and guinea pigs, the rescue and rehabilitation of wildlife in peril, the provision of appropriate veterinary treatment for both, the rehoming of pets into suitable homes, and the release of wildlife back into their natural environment.

The Charity also undertakes an awareness, education and community engagement programme to promote responsible pet ownership and the protection of wildlife in its natural environment. Maintaining the financial stability of the Charity continued to be a priority for the Trustees. This was achieved through our robust financial framework for the day-to-day management of the Charity.

Although Covid restrictions were lifted, in 2022 we continued to undertake Covid risk assessments across all our activities and very strict cleaning regimes continued. Staff returned to the Centre in 2022 and we were able to welcome back volunteers. However, due to a change in staff, fundraising did not recommence until towards the end of 2022 and our community activity has had to grow from zero during 2023.

#### **Animal welfare activity**

##### Wildlife

2023 was a devastating year in our wildlife unit with the outbreak of avian influenza in June. Our initial concerns were reported to Defra (Department for Environment Food and Rural Affairs) who took immediate action. The following day, Defra confirmed that the tests were positive for the H5N1 strain of avian influenza, and we were locked down with immediate effect. Avian influenza is a notifiable, zoonotic disease and as a

## WADARS

### TRUSTEES' REPORT (INCORPORATING THE DIRECTORS' REPORT)

result, 102 birds were culled. The clean-up operation, which had to be carried out to Defra's specification by external contractors, took several months to complete, and it wasn't until just before Christmas that we were finally given the all-clear and restrictions that had been put in place at the end of June were finally lifted. The outbreak cost Wadars in the region of £25,000, resulted in the closure of our wildlife unit, and had a marked effect on staff. The decision was taken not to restart our onsite wildlife work until we are able to develop the purpose-built unit out in the paddocks

To support the mental health and wellbeing of the team, we continued to provide the Bupa 'Healthy Minds' programme, which provides a confidential 1:1 advice line, 24 hours a day and other professional advice. We also brought in a trauma counsellor in the wake of the flu outbreak.

Up to the closure of the wildlife unit in June we admitted 266 wildlife casualties into our unit. This number included 25 hedgehogs; 52 pigeons; 24 ducks; 5 rabbits, as well as numerous garden birds and of course both adult and young herring gulls. Of the total number brought to site we were able to release 85 casualties before the Unit was closed at the start of July. Had the unit not been closed, we were on target to exceed the work of the previous year.

In the wake of bird flu, our priorities were to increase homing of dogs, cats and other small mammals such as rabbits, gerbils and hamsters, especially with the support of volunteer fosterers. We also increased our presence in the community with the mobile animal rescue unit, to provide wildlife services, working in conjunction with other wildlife centres, whilst our own is closed.

#### Mobile rescue service

Despite the outbreak of avian flu in the Centre, our team of mobile animal rescue officers dealt with 1,254 calls out to sick and injured wildlife during 2023. In total, 406 gulls were rescued; 437 garden birds; 166 pigeons; 151 foxes and 94 hedgehogs.

In autumn we recruited three volunteers to be trained as rescue officers to support mobile team, especially during the busiest periods of the year. The volunteers underwent extensive training including manual handling, lone working, and animal handling, and were ready to 'go on the road' in early 2024.

#### Requests to take in companion animals in 2023

As in previous years, requests to take in companion animals (pets) far exceeded our capacity. In 2023 we were asked to take in 348 dogs, 247 cats and 229 other small companion animals. We expect these numbers to continue to grow into 2024.

We continue to receive requests to take in companion animals (pets) that far exceeds our capacity. In 2022, we were asked to take in over 600 cats and dogs of which, we were only able to help around a third. We were also asked to take in around 200 small companion animals and were only able to help around one in 5. This number is increasing. In January 2023 alone, we received 37 requests to take dogs, 23 requests to take cats and 19 requests to take small animals.

Our current structure means that we are unable to provide full behavioural assessments for dogs that we are asked to take in, and the same goes for ongoing work that the dogs might need before they are suitable to be placed in a new home. When we can construct our own kennels, we will be better placed to help more dogs with pre-existing behavioural issues.

#### Animal adoption

In common with other animal rescue centres, animal adoption generally in 2023 was still far lower than pre-pandemic, although we did see a 29% increase in dog adoptions (albeit from a low starting point). The main reason for low adoption rates appears to be due to the cost-of-living crisis, people are being far more wary about the cost of owning a pet.

Once again, we also had the issue with being unable to get dogs into kennels during school holidays as the commercial kennels which we use were full of private boarders. Not only were we very limited on space for dogs for the 13 weeks of school holidays, but the kennels needed to know that the dogs would be gone by the time that private boarders were due to arrive, which meant that the weeks leading up to school holidays were also an issue.

### TRUSTEES' REPORT (INCORPORATING THE DIRECTORS' REPORT)

---

Thankfully, cats and small animals on site were not affected by the avian flu although homing was interrupted during the summer whilst Defra carried out their initial investigations. Despite this, cat homing was similar to the previous year as was small animal adoption. We also rehomed 44 healthy hens following bird flu.

All of our dogs, cats and rabbits are vet checked, vaccinated, neutered, receive flea and worm treatments and are microchipped before being rehomed. We also strongly encourage owners to neuter and microchip other animals in their home. A total of 71 dogs (2022:55), 83 cats (2022:82) and 22 other small animals (2022:19) were homed during the year.

The Charity continues its policy not to destroy any healthy animal and only does so on the advice of a vet. A total of 5 pets (2022:8) were put to sleep during the year; there were 3 cats and one rabbit and one gerbil, all for medical reasons.

#### **Lost & found**

During 2023 we enabled owners to upload information via our website for lost pets which included the option to upload photos which we could then post to our Facebook page.

#### **Work Placements**

We continued to offer space to work placement students from Brinsbury and Plumpton colleges, as well as veterinary students from Surrey University. In total we had 10 work placement students over the course of the year, covering a total of 925 hours. Whilst this aspect of our work does involve a fair amount of staff time in the training and supervision of the students, this forms part of our work to benefit the local community and help to shape the next generation of animal care workers. Members of the animal welfare team also delivered training to animal management students at Plumpton and Brinsbury Colleges to explain about working in the rescue industry. In total they spoke to more than 200 students.

#### **Volunteers**

We had a total of 24 new volunteers start with Wadars in 2023, and although not all of them stayed the course, a good number of them are still regularly coming in to help. In mid-June we put out an appeal for volunteers to come in and help us over our busiest season. We had an amazing response to the appeal and received over 50 applications from people happy to help in the wildlife unit. Sadly, just as we were arranging training, we suffered the avian influenza outbreak and as a result had to stand them all down. Unfortunately, due to the restrictions that were placed on us by Defra, we did not have alternative tasks to offer them although small number have subsequently offered to help in the cattery, small animal unit or general DIY around the Centre.

#### **Partnership working**

We have continued to benefit from close working relationships with other animal rescue charities including Battersea, two RSPCA centres, Raystede, Dogs Trust and Cats Protection. This has enabled the sharing of best practice and training opportunities.

#### **Development of the Centre**

In May, we opened a Small Animal Unit which has enabled us to take in and rehome a range of pets including rats, gerbils, and hamsters. We also completed our first successful bonding of pairs of rabbits.

Work could not start on the wider development of the Centre until the local planning authority had approved a detailed surface water drainage system. The original design was not practical as it involved discharging surface water into a 'riparian way' along Hangleton Lane. The betterment works required by the planning department made this both cost-prohibitive and impractical. Our civil engineer subsequently designed an alternative plan utilising various shallow soakaways, permeable surfaces and a large pond for natural overflow. Before this design could be submitted to the planners, infiltration testing across multiple locations had to be undertaken across many months to prove the effectiveness of the design.

Testing took place throughout 2022 and continued into 2023 to conclude the winter infiltration testing. The results proved that the design would be effective and was subsequently submitted to and approved by the planning department in August 2023. This enabled us to 'break ground' before the expiry of the planning permission granted in 2020.

## **WADARS**

### **TRUSTEES' REPORT (INCORPORATING THE DIRECTORS' REPORT)**

---

#### **Future Plans**

The detailed planning permission for our future plans at Hangleton Lane includes intake, homing and isolations units for dogs, a wildlife unit and associated aviaries and pens, additional cattery units, a training and education centre plus basic staff accommodation for overnight care. Whilst the further development of the animal rescue and rehoming Centre in Hangleton Lane, Ferring remains a priority for the Trustees, this must be seen in context of our major downturn in legacy income.

The total cost of the entire project is estimated as £3.6 million, based upon a phased development of the various units. There are significant civil works to be undertaken including road access to our paddocks where the wildlife unit will be situated and also extensive drainage which must be completed in the first phase as part of the planning approval conditions. The cost of this is considerable and our immediate focus will be on strengthening our income to support our ongoing work.

Due to changes in best practice within catteries, we are now required to have a separate unit for pregnant cats and cats with kittens up to 8 weeks old. This has considerably slowed our intake of cats and therefore, our ability to rehome. In 2024, we shall be opening a maternity unit and a utility room to support the work of the cattery.

The Trustees wish to record their thanks to all of the staff for going above and beyond in such difficult circumstances and ensuring that, unlike many charities during the pandemic, Wadars continues to be a strong and healthy charity.

#### **Financial Review**

##### **General**

Overall, the Charity finished the period with a deficit of £305,755 against a planned deficit of £79,500 (2022: deficit £117,584).

This was due to legacy income of £181,613 being significantly under target (2022: £309,808). The Trustees have always recognised that legacy income is volatile, historically ranging from £1,000 to over £800,000 in any one year. The Trustees also recognise that in keeping with other animal welfare charities, inevitably they will be heavily reliant on legacy income for day-to-day expenditure. However, the pragmatic approach to budgeting legacies over a rolling seven-year average has meant that the Charity has been able to weather reduction in legacy income this year.

This has been the second year in succession where legacies have fallen short of target, however, four of the previous 5 years, legacy income has significantly exceeded budget. The Trustees reviewed this method of budgeting legacies during the year and feel that this remains the most practical way of budgeting this income source and felt able to maintain a legacy budget to £420,000 for 2024. However, development of legacies is now at critical point and the Trustees recognise the need to resource this area.

The community continued to respond to our appeals, especially in relation to the avian flu clean up and the small animal unit. Overall, donations received increased to £66,996 (2022: £55,155). Fundraising in the community and trading improved slightly £33,884 (2022: £27,180). After reviewing our rehoming fees in 2023 in line with other rescue centres, income increased to £21,315 (2022: £15,355).

Expenditure increased significantly in 2023 to £642,563 (2022: £552,770). This was due to a number of factors. National Minimum Wage increased by over 9% which affected our lowest paid workers and the pay ranges immediate above; the clean-up costs from avian flu were in the region of £30,000 and the appointment of fundraising manager. Strong management of costs continued throughout the year and we benefited from changing our utility suppliers part way through the year. The full effect will be felt in 2024.



## WADARS

### TRUSTEES' REPORT (INCORPORATING THE DIRECTORS' REPORT)

---

#### Reserves Policy

The Trustees considered their reserves policy during the year and concluded that the Charity's reserves policy is that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to 12 month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in legacies, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

The total assets of Wadars of £2,701,035 (2022: £3,006,790) includes £1 million which has been designated by the Trustees towards the next stage of the development of Hangleton Lane.

The free reserves (which excludes the designation above and restricted funds) of the Charity are £560,361 (2022: £873,362). This equates to 11 months planned expenditure.

#### Investment policy and performance


---

Operational cashflow and that required for short term needs are entrusted to the Charity's bankers, currently CAF Bank. To diversify risk whilst maintaining the most secure form of investment, the Trustees deposited £250,000 of reserves with Charity Bank Limited on an instant access basis. The Trustees considered this to be the safest form of investment for operational cash and for the preservation of capital in nominal terms.

#### Statement as to disclosure of information to auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report, including the Directors' Report, was approved by the board of Trustees of Wadars on *July 9m 2024* and signed on their behalf by:

.....

**C McMahon (Chairman)**

## **WADARS**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

---

The trustees, who are also the directors of WADARS for the purpose of company law, 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), including Financial Reporting Standard 102 'The Financial Reporting Standard for the UK and Republic of Ireland'. Company law 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, including the income and expenditure, of the charitable company 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;
  - make judgements and estimates that are reasonable and prudent; 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 disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They 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.

## **WADARS**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WADARS**

We have audited the financial statements of WADARS (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee's with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, including the trustee's report, other than the financial statements and our auditor's report thereon. The trustees' are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **WADARS**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WADARS**

---

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

# **WADARS**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF WADARS**

Our approach was as follows:


- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the governors and other management (as required by auditing standards), and discussed with the governors and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, DBS checks, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK.
- We considered the nature of the charitable company's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We considered the procedures and controls that the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for the no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, or for the opinions we have formed.

15th July 2024 

**Mark Cummins FCCA (Senior Statutory Auditor)**  
**for and on behalf of TC Group**  
**Statutory Auditors**  
Office: Steyning, West Sussex

Dated:

**WADARS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>						
Donations and legacies	3	269,924	-	-	269,924	380,318
Charitable activities - grants		2,500	-	8,093	10,593	22,756
Other trading activities	4	33,884	-	-	33,884	27,180
Investment income	5	22,407	-	-	22,407	4,932
<b>Total income</b>		<b>328,715</b>	<b>-</b>	<b>8,093</b>	<b>336,808</b>	<b>435,186</b>
<b>Expenditure on:</b>						
Raising funds		35,758	-	-	35,758	6,383
Charitable activities		598,712	-	8,093	606,805	546,387
<b>Total expenditure</b>	6	<b>634,470</b>	<b>-</b>	<b>8,093</b>	<b>642,563</b>	<b>552,770</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>(305,755)</b>	<b>-</b>	<b>-</b>	<b>(305,755)</b>	<b>(117,584)</b>
<b>Transfer</b>	15/16	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>2,006,790</b>	<b>1,000,000</b>	<b>-</b>	<b>3,006,790</b>	<b>3,124,374</b>
<b>Total funds carried forward</b>	17	<b>1,701,035</b>	<b>1,000,000</b>	<b>-</b>	<b>2,701,035</b>	<b>3,006,790</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**WADARS**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Notes	£	2023 Total funds £	£	2022 Total funds £
<b>Fixed assets</b>					
Tangible assets	12		1,140,674		1,133,428
<b>Current assets</b>					
Debtors	13	323,252		648,367	
Cash at bank and in hand		1,272,777		1,259,307	
		<u>1,596,029</u>		<u>1,907,674</u>	
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	14	<u>(35,668)</u>		<u>(34,312)</u>	
<b>Net current assets</b>			1,560,361		1,873,362
<b>Total net assets</b>			<u>2,701,035</u>		<u>3,006,790</u>
<b>The funds of the charity</b>					
Restricted funds	15		-		-
<i>Unrestricted funds:</i>					
Designated funds	16	1,000,000		1,000,000	
General fund	17	<u>1,701,035</u>		<u>2,006,790</u>	
			2,701,035		3,006,790
			<u>2,701,035</u>		<u>3,006,790</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The notes on pages 14 to 22 form part of these accounts.

The accounts were approved by the Board on *July 9th 2024* and signed on their behalf by:

  
**C McMahon (Chairman)**

Company Registration No. 08273985

**WADARS**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

		2023	2022
	Notes	£	£
<b>Cash flows from operating activities</b>	<b>22</b>	<b>38,785</b>	<b>141,185</b>
<b>Cash flows from investing activities:</b>			
Dividends and interest from investments	5	22,407	4,932
Purchase of tangible fixed assets	12	(47,722)	(65,730)
<b>Net cash (used) / provided by investing activities</b>		<b>(25,315)</b>	<b>(60,798)</b>
<b>(Decrease) / Increase in cash and cash equivalents in the year</b>		<b>13,470</b>	<b>80,387</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>1,259,307</b>	<b>1,178,920</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>1,272,777</b>	<b>1,259,307</b>



**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**1 Legal status of the charity**

Wadars is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the legal and administration information page of these financial statements.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2 Accounting Policies**

**2.1 Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Wadars meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Wadars ability to continue as a going concern.

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**2.2 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, investment income and all other income is accounted for on a receivable basis.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to Wadars that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Any irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Resources expended comprise the following:

- a. Direct costs of undertaking Wadars' charitable activities.
- b. An allocation of central support costs. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The allocation of support costs to charitable activities is on the basis of direct expenditure incurred by each activity.
- c. Governance costs (included within support costs) incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**2.4 Tangible fixed assets**

All assets costing more than £250 and with an expected useful life exceeding one year are capitalised. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

- ◆ Freehold land and assets under construction are not depreciated.
- ◆ Freehold buildings 2% and 5% per annum straight line
- ◆ Fixtures, fittings and equipment 33.33% per annum reducing balance and straight line
- ◆ Animal welfare equipment 10% per annum straight line
- ◆ Motor vehicles 20% per annum reducing balance

**2.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**2.7 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**2.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost.

**2.9 Fund accounting**

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donors.

Designated funds comprise monies set aside out of unrestricted general funds for specific future purposes or projects.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

**2.10 Pension contributions**

The Charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

**2.11 Operating leases**

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**2.12 Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Significant accounting estimates and judgements**

- i) Useful economic lives of tangible assets - The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.
- ii) Legacy income - By its very nature legacy income is unpredictable and the timescale from notification to receipt can be extensive depending upon the complexity of the estate. Judgement is used to establish whether legacy income meets the recognition criteria of entitlement, probability and measurement within Charities SORP (FRS102).

**3 Donations and legacies**

	2023 £	2022 £
Legacies	181,613	309,808
Donations	66,996	55,155
Rehoming fees	21,315	15,355
	<b>269,924</b>	<b>380,318</b>

**4 Other trading activities**

	2023 £	2022 £
Fundraising income	33,884	27,180
Fundraising expenditure (note 6)	(2,192)	(892)
	<b>31,692</b>	<b>26,288</b>

**5 Investment income**

	2023 £	2022 £
Interest receivable	22,407	4,932

**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 Total expenditure**

	Staff costs £	Depreciation £	Other costs £	Total 2023 £	Total 2022 £
<b>Cost of raising funds</b>					
Fundraising expenditure	33,566	-	2,192	35,758	6,383
<b>Charitable activities:</b>					
<b>Animal Welfare</b>					
- Activities undertaken directly	308,926	40,476	86,901	436,303	421,742
- Support costs	45,825	-	124,677	170,502	124,645
Total	354,751	40,476	211,578	606,805	546,387
<b>Total Resources Expended</b>	<b>388,317</b>	<b>40,476</b>	<b>213,770</b>	<b>642,563</b>	<b>552,770</b>

Included within support costs are governance costs of £14,046 (2022: £16,125).

**7 Analysis of support costs included in other costs above**

<b>Support costs:</b>	<b>2023 £</b>	<b>2022 £</b>
Advertising	1,180	4,524
Legal and professional fees	8,331	12,420
Donations	185	467
Insurance	4,221	3,785
Office administration	20,853	16,402
Premises and repairs	41,183	21,934
Cleaning Costs	23,649	-
Other	11,029	1,636
Governance costs (below)	14,046	16,716
	<b>124,677</b>	<b>77,884</b>
<b>Governance Costs:</b>	<b>2023 £</b>	<b>2022 £</b>
Trustee meeting costs	903	591
Audit and accountancy	8,500	8,250
Non-audit fees	4,643	7,875
	<b>14,046</b>	<b>16,716</b>

Governance costs includes £8,500 (2022: £8,250) audit fees and £4,643 (2022: £7,875) other professional fees paid to the auditors.

**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**8 Comparative Funds – Statement of Financial Activities year ended 31 December 2022**

	Unrestricted funds £	Designated funds £	Restricted funds £	2022 Total funds £
<b>Income:</b>				
Donations and legacies	380,318	-	-	<b>380,318</b>
Charitable activities – grants	22,756	-	-	<b>22,756</b>
Other trading activities	27,180	-	-	<b>27,180</b>
Investment income	4,932	-	-	<b>4,932</b>
<b>Total income</b>	<b>435,186</b>	<b>-</b>	<b>-</b>	<b>435,186</b>
<b>Expenditure:</b>				
Raising funds	6,383	-	-	<b>6,383</b>
Charitable activities	546,387	-	-	<b>546,387</b>
<b>Total expenditure</b>	<b>552,770</b>	<b>-</b>	<b>-</b>	<b>552,770</b>
<b>Net income/(expenditure) and movement in funds</b>	<b>(117,584)</b>	<b>-</b>	<b>-</b>	<b>(117,584)</b>
<b>Transfer</b>	<b>20,985</b>	<b>-</b>	<b>(20,985)</b>	<b>-</b>
<b>Total funds brought forward</b>	<b>2,103,389</b>	<b>1,000,000</b>	<b>20,985</b>	<b>2,124,374</b>
<b>Total funds carried forward</b>	<b>2,006,790</b>	<b>1,000,000</b>	<b>-</b>	<b>3,006,790</b>

**9 Net movement in funds**

This is stated after charging:

	2023 £	2022 £
Staff costs (note 10)	<b>388,317</b>	341,620
Auditors' remuneration		
- Statutory audit	<b>8,500</b>	8,250
- Non-audit services	<b>4,643</b>	7,875
Depreciation	<b>40,476</b>	41,434

**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**10 Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs during the year were as follows:		
Wages and salaries	<b>355,975</b>	315,355
Social Security costs	<b>22,894</b>	18,686
Pension contributions	<b>9,448</b>	7,579
	<b>388,317</b>	341,620

Pension contributions solely relate to a defined contribution scheme. No pension contributions were outstanding at the year-end (2022: £Nil).

Staff costs by function were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Animal welfare and re-homing	<b>308,926</b>	289,524
Administration, fundraising and development	<b>79,391</b>	52,252
	<b>388,317</b>	341,776

No employees earned over £60,000 per annum (including taxable benefits but excluding employer pension contributions). (2022: £Nil).

The average number of employees during the year, analysed by function, was as follows:

	<b>2023</b>	<b>2022</b>
Animal welfare and re-homing	<b>14</b>	13
Administration, fundraising and development	<b>3</b>	3
	<b>17</b>	16

During the year, none of the Trustees received any remuneration in respect of their services as trustees (2022: £Nil). No out of pocket travel and subsistence expenses were reimbursed to Trustees during the year (2022: £Nil). 1 Trustee made a donation of £100 to the charity during the year (2022: £250).

The key management personnel of the charity comprise the Chief Executive and Director of Operations. Remuneration for key management personnel included above was £120,446 (2022: £111,147), which includes employers national insurance and pension contributions.

**11 Taxation**

The Company is a Registered Charity (number: 1149884). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**12 Tangible fixed assets**

	Land & buildings £	Assets under Construction £	Fixtures, fittings & equipment £	Animal welfare equipment £	Computer Equipment £	Motor vehicles £	Total £
<b>Cost</b>							
Cost brought forward	1,170,656	81,333	21,193	24,665	5,379	46,575	<b>1,349,801</b>
Additions	-	46,759	389	-	574	-	<b>47,722</b>
<b>Total cost</b>	<b>1,170,656</b>	<b>128,092</b>	<b>21,582</b>	<b>24,665</b>	<b>5,953</b>	<b>46,575</b>	<b>1,397,523</b>
<b>Depreciation</b>							
Depreciation brought forward	170,611	279	20,351	8,533	635	15,964	<b>216,373</b>
Charge for the year	29,045	-	874	2,467	1,968	6,122	<b>40,476</b>
<b>Total depreciation</b>	<b>199,656</b>	<b>279</b>	<b>21,225</b>	<b>11,000</b>	<b>2,603</b>	<b>22,086</b>	<b>256,849</b>
<b>Net book values</b>							
<b>At 31 December 2023</b>	<b>971,000</b>	<b>127,813</b>	<b>357</b>	<b>13,665</b>	<b>3,350</b>	<b>24,489</b>	<b>1,140,674</b>
At 31 December 2022	1,000,045	81,054	842	16,132	4,744	30,611	1,133,428

**13 Debtors**

	2023 £	2022 £
Accrued income	<b>307,534</b>	629,458
Prepayments	<b>3,800</b>	3,742
Other debtors	<b>11,918</b>	15,167
	<b>323,252</b>	648,367

Accrued income comprises legacy income accounted for under the requirements of the Charities SORP FRS102.

**14 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	<b>11,226</b>	19,232
Taxation and social security costs	<b>7,082</b>	6,830
Accruals	<b>8,500</b>	8,250
Other creditors	<b>8,860</b>	-
	<b>35,668</b>	34,312

**15 Restricted funds**

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Volunteer AROs	-	3,093	(3,093)	-	-
Animal Friends Insurance	-	5,000	(5,000)	-	-
	-	8,093	(8,093)	-	-

**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

Various grants received to support the Animal Rescue Officers.

Animal Friends Insurance was funding to support our Small Animal Unit.

**16 Designated funds**

The income funds of Wadars include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Animal rescue centre development	1,000,000	-	-	-	1,000,000

The Charity's designated fund continues to be maintained for the future development of the rescue and rehoming Centre in Hangleton Lane and two years' additional running costs whilst the site is developed and its potential maximised. Detailed planning permission was received in September 2020, which includes intake, homing and isolations units for dogs, a wildlife unit and associated aviaries and pens, additional cattery units, a training and education centre plus basic staff accommodation for overnight care. The total cost of the entire project is estimated as £3.6 million, based upon a phased development of various units. There are significant civil works to be undertaken including road access to paddocks where the wildlife unit will be situated and also extensive surface water drainage which must be completed in the first phase, as a condition of the planning approval. Initial works started in the summer of 2023 to secure the planning approval. However, the outbreak of avian influenza and subsequent clean up has meant that this work will be delayed until 2024.

**17 Analysis of net assets between funds**

	Unrestricted general funds £	Restricted funds £	Unrestricted designated funds £	Total £
Fund balances at 31 December 2023 are represented by:				
Tangible fixed assets	1,140,674	-	-	1,140,674
Current assets	596,029	-	1,000,000	1,596,029
Creditors: amounts falling due within one year	(35,668)	-	-	(35,668)
	1,701,035	-	1,000,000	2,701,035
	Unrestricted general funds £	Restricted funds £	Unrestricted designated funds £	Total £
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	1,133,428	-	-	1,133,428
Current assets	907,674	-	1,000,000	1,907,674
Creditors: amounts falling due within one year	(34,312)	-	-	(34,312)
	2,006,790	-	1,000,000	3,006,790



**WADARS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**18 Indemnity insurance**

The charity has insurance to protect the charity from any loss arising from the neglect or defaults of its Trustees, employees and agents and to indemnify the Trustees or other officers against the consequences of any neglect or default on their part.

**19 Pension and other post-retirement benefit commitments**

**Defined contribution**

Pension contributions due at the year-end amounted to £Nil (2022: £Nil).

	2023 £	2022 £
Employer contributions payable by the charity for the year	<u>9,448</u>	<u>7,579</u>

**20 Related party transactions**

During the year Trustees made donations £100 (2022: £250).

**21 Control**

No one member has overall control of the charity.

**22 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2023 £	2022 £
Net income/(expenditure) for the reporting period	<b>(305,755)</b>	(117,584)
<b>Adjustments for:</b>		
Depreciation of tangible fixed assets	<b>40,476</b>	41,434
Loss on the sale of fixed assets	-	467
Dividends, interest and rents from investments	<b>(22,407)</b>	(4,932)
(Increase)/decrease in debtors	<b>325,115</b>	208,186
Increase/(decrease) in creditors	<b>1,355</b>	13,614
<b>Net cash (outflow)/inflow from operating activities</b>	<u><b>38,785</b></u>	<u>141,185</u>