

**RABBIT WELFARE FUND**  
**TRUSTEES' REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**RABBIT WELFARE FUND  
TRUSTEES' REPORT & FINANCIAL STATEMENTS  
CONTENTS**

---

	<b>Page(s)</b>
Charity Information	1
Trustees' Annual Report	2 - 11
Independent Examiners' Report	12
Statement Of Financial Activities	13
Summary Income And Expenditure Account	14
Balance Sheet	15
Notes To The Financial Statements	16 - 23
 The following pages do not form part of the statutory accounts:	
Detailed Statement Of Financial Activities	24 - 25

**RABBIT WELFARE FUND  
CHARITY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**Charity No. 1167093**

**Registered Office**

61 Bridge Street  
Kington  
HR5 3DJ

**Trustees**

Rachel Walters  
Emma Boyd  
Roslyn Lamb  
Alan Wilson

**Accountants**

Noakes Accounting Limited  
66 South Street  
Taunton  
TA1 3AF

**Independent Examiners**

Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

**RABBIT WELFARE FUND  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**Introduction**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022.

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), as detailed in the accounting policies.

**Administration**

Rabbit Welfare Fund Registered Charity No. 1167093

**Trustees**

The following Trustees served during the year:

Rachel Walters  
Emma Boyd  
Roslyn Lamb  
Alan Wilson

**Registered Office**

61 Bridge Street  
Kington  
HR5 3DJ

**Accountants**

Noakes Accounting Limited  
66 South Street  
Taunton  
TA1 3AF

**Independent Examiners**

Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

**H&S Adviser**

Mark Dron

**Specialist Vet Adviser**

Dr Richard Saunders

**Structure, governance and management**

Rabbit Welfare Fund (the "Charity") was registered as a Charitable Incorporated Organisation (CIO) on 16 May 2016, charity number 1167093.

All of the trustees currently in place are the first charity trustees, and hence have been in place since the Charity was registered. As stated in the governing document, these trustees will remain in place until they resign or are removed. Any additional trustees, of which there are currently none, shall have terms of three years.

The trustees are responsible for proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rabbit Welfare Fund was formed when the sister membership organisation Rabbit Welfare Association & Fund, a limited by guarantee company (Company No. 10044925), was receiving donations to put towards improving rabbit welfare. The two organisations still share common goals and Rabbit Welfare Association & Fund ("RWAF") still raise donations on behalf of Rabbit Welfare Fund.

# **RABBIT WELFARE FUND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022** ---

## **Aims and objectives**

These remain unchanged as:

TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CARE AND OWNERSHIP OF DOMESTIC RABBITS KEPT AS PETS IN BRITAIN AND TO FURTHER ADVANCE THE KNOWLEDGE OF RABBIT MEDICINE AMONGST THE UK VETERINARY PROFESSION.

TO CONDUCT OR PROMOTE THE CONDUCT OF RESEARCH AND PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH INTO SPECIFIC HEALTH PROJECTS IN ORDER TO INCREASE UNDERSTANDING OF COMMON HEALTH PROBLEMS IN DOMESTIC RABBITS.

We have a brilliant and constantly updated website to offer the most contemporary and best practice advice to rabbit owners, as well as the messages that we put out on social media and in the press.

We have held online Continuing Professional Development (CPD) for Vets and Vet Nurses throughout this year and disseminated new information regarding vaccines and other developments via our website and to our vet mailing list via e-mail. We continue to run a telephone helpline 5 days a week, in which we provide advice to rabbit owners, and give similar advice via our e-mail service.

## **Achievements and performance for the year April 2021 to March 2022**

### Rabbit Friendly Vet list

We continue to assess and add rabbit friendly vet practices to our website. We now have over 160 vet practices listed on our website, and 14 of them are Gold standard which means they have a Specialist vet there. This is a free service via our website which matches up rabbit owners with their nearest assessed rabbit friendly vet to ensure the best care possible is obtained.

### Good practice codes for the website of rabbits

There have been codes of practice for other species, dogs and cats for example, for a number of years but as is often the way, rabbits were left behind. We are therefore delighted to have delivered the Good Practice Code for the Welfare of rabbits. This document contains codes of practices agreed between a number of stakeholders including the RWA, the RSPCA and AGPAW (the All-Party Parliamentary Group for Animal Welfare). Each of the stakeholders will publish the document on their respective websites, which means the information will be widely available.

We have been working hard on this for a number of years and are very excited that the codes are now agreed and published. We are extremely grateful to AGPAW for giving it the final push. These codes were written by a working group of organisations all with a key stake in rabbit welfare, so it will be extremely influential. The next stage will be to have the codes adopted by DEFRA, so that they become statutory. The Good Practice Code for the Welfare of rabbits is available for download from our website.

### Rabbit Welfare and Ethics Day – June 2021

In conjunction with The Webinar Vet, our Welfare and Ethics day took place on the 5th June.

A huge thank you to our wonderful and passionate Patron, Dr Emma Milne, for being a fantastic Chair and speaker. Of course thanks also to everyone that delivered a lecture for us, all of our speakers were truly fabulous and really brought home some of the many problems that companion rabbits face. We do hope that it has provoked some thought and not just triggered people into a defensive response, but will make people wonder what they can do to help improve welfare. We can all do something.

Emma rounds up the day for us, "In the morning, the fabulous Dr Richard Saunders covered the dreadful issue that is brachycephalics, and the profound impact on rabbits. Key messages included: Breed for health not looks – I couldn't agree more, as you know! Then Dr Nadene Stapleton gave a superb and comprehensive talk on diet. Key messages: NEVER feed muesli mixes, NEVER feed human treats, these should be viewed as badly as cigarettes! Then it was me: rabbit showing has clear negative impacts of health and welfare and is unethical.

"Great talks from RSPCA (England & Wales), PDSA and The Rabbit Welfare Association and Fund in our second session. For those of you vets out there who want to make your practices more rabbit friendly, please check out the PDSA PetWise initiative and MOTs. They're absolutely brilliant. "Shockingly we do not have (in England) codes of practice written for rabbits, something that RWA and many other stakeholders are aiming to rectify.

"Rabbits are our 'forgotten pets', and shockingly only 20% of owners have heard of the 5 Welfare Needs, and more than half of owners don't like one or more of their pet's behaviour, all of which are completely normal for the animal! It seems we have a way to go.

## RABBIT WELFARE FUND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

---

"In the afternoon session, we heard from Dr Nicola Rooney at University of Bristol, Dan from Vet Compass at The Royal Veterinary College (RVC), Dr Naomi Harvey and me once more. Key messages from these talks and the day in general seem to be the we are still massively failing pet rabbits in lots of ways. Many don't have suitable companions, the right diet or enough room, and when they do have room they don't have anything to do in it.

"We need to think very carefully about whether rabbits are a species that should even be kept as a pet. They are certainly not suitable for children and possibly not even for many adults. Can we EVER give them what they would have in the wild? "They live a long time, have many complex welfare needs and are NOT a cheap, disposable pet.

"Studies show that flystrike, which is a terrible disease and totally preventable, is sadly, the number one cause of rabbit deaths – utterly shocking.

One of the message from our Welfare and Ethics day-(E Milne)

"If you have a sole house rabbit that is very friendly and companionable it may be because it simply doesn't have a choice about who its best friend is. People encouraged to get another rabbit often find that their rabbit deserts them, but is also much happier and displays behaviours that the owner has never seen before because they are finally happy.

"Just having a companion for your rabbit isn't enough. They need to be a compatible pair or they just live in fear and they need SPACE and enrichment in that space.

"They need long fibre, like hay and grass (not clippings) more than any other food.

"People find brachycephalic rabbits cute, so the trend is going the same way as dogs. It is catastrophic for rabbits and their teeth and brings many other issues too. We should not be breeding ANY lop-eared rabbits, and at the moment they account for more than half the rabbits in the UK. Extreme conformation is unacceptable in all species, including rabbits and has to stop. You need to know their needs and think LONG and HARD before getting them. And then probably decide against it. Sorry!

"RWF and I wanted to do the topic proud, let's hope that welfare improves as a result".

We were delighted with the turnout, as there were people attending from across the world.

On Wednesday 19th January 2022, Emma Milne, a Patron and supporter of the RWF delivered a wonderful lecture to a whopping 1900 delegates, helping to spread the ethics and welfare messages of the RWF. Delegates attended from around the world (in 53 countries to be exact!), and if you are yet to watch the webinar, it is available for 6 months, free of charge to both veterinary professionals and members of the public.

Visit [www.thewebinarvet.com](http://www.thewebinarvet.com) for more information. A special thank you to Emma from us at the RWF for her help and support and delivering this webinar.

In fact, this is not the first free webinar that we have undertaken with the Webinar Vet. The RWF has paid for other webinars, and offered them free of charge to help educate both the veterinary profession, and also owners, on rabbit health and welfare topics. Our 'Rabbit reproductive disease and how to neuter' was delivered by veterinary surgeon, Sophie Jenkins, and has had an amazing 1330 views to date. There are others planned for future dates, so check out the Webinar Vet details.

### Brachycephalic rabbits

We pledged to end the use of brachycephalic rabbit images in our magazine and website, and not to allow adverts which feature them by the end of 2022. This is our published stance on it.

"Although there are a number of things we have, as a species, done to rabbits genetically, I don't think any are as significant to their health and welfare as the development of brachycephalic (short faced), and lop (ears flopping down) breeds. And this isn't just opinion, there is science behind it, although it's also important to remember that rabbits are not small dogs, and their health problems are different from dogs with these features.

"Brachycephaly essentially means that the nose and mouth are less prominent, more flattened, changing the shape to a "cuter" one, but also affecting the anatomy of the head in several ways, none to the benefit of the rabbit. Whilst there is crowding of the back teeth, and a definite but not absolute link with incisor malocclusion (not all brachycephalic rabbits have the congenitally out of alignment incisors seen so dramatically in some cases), the main problem is the way the normal nasolacrimal duct, which carries tears from the eye to the nose, becomes tortuous and convoluted and more easily blocked. However, these rabbits aren't thought to be significantly affected by the respiratory issues seen in dogs. They are already obligate nasal breathers, and so an overlong soft palate doesn't really get in the way. The airway size does not seem decreased in such breeds, their nostrils remain normal, and so the effects are mainly regarding teeth and tear drainage, which can result in infections and blockages of the duct.

# RABBIT WELFARE FUND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

"Lop ears, likewise, cause slightly different issues than in dogs with long drooping ears. In the latter, ear infections, grass seeds and trauma are common. In rabbits, the lop nature of the ear creates a situation akin to taking a cardboard kitchen roll inner and folding it in half. The lumen, the hole down the centre, closes, and the sections of the tube separate. In rabbit ear terms, this narrows the ear canal, reducing air flow into the ear and making it more difficult for anything to drain from the ear. More significantly, the separation of the cartilage hoops that make up the ear allows any build-up of waxy material to push between them under the skin. This isn't an abscess, or at least not initially, until it bursts and releases material into direct contact with the tissues. But the mass may grow and spread round the delicate structures of the head, and become impossible to remove, damaging soft tissue and bone alike, in the process.

Going forwards, the RWAF will seek to use images of up-eared and longer faced rabbits

"Our survey a few years ago demonstrated that only 27% of such masses were found solely or mainly in "up-eared" rabbits.

"For these and other reasons, I firmly believe we need to breed back to an-up eared and longer faced, more wild type, rabbit.

"To this end, we will move to not using images of such breeds in Rabbiting On and the RWAF website other than to illustrate breed specific health and welfare issues. Although there are several issues in press which are too late to change, this policy will start as soon as possible.

"We may make the occasional, rare exception where an uncommon condition which is of significant concern to the membership can only be illustrated with such a rabbit, and we will still be featuring peoples pictures of such individuals where relevant", Richard Saunders, RWAF Veterinary Adviser.

## Animal Welfare Officer Report

We have been very fortunate to be able to keep our Animal Welfare Officer Mark Dron again for the last 12 months. He is primarily investigating unlicensed rabbit sales on line but his work does involve visiting premises and reporting any unlicensed sellers and welfare concerns. The role Mark does for RWAF brings a whole new dimension to our work and we are very grateful for his dedication and determination.

## Executive Summary –

2021 has largely continued to be dominated by COVID-19 and the lockdowns and controls that came with it, that have impacted operations in all nations of the UK.

Despite this, intelligence efforts and enquiries have continued either remotely or in person (where legal provisions permitted), and these have paid off in a significant increase in detections and positive case disposals for the year ending December 2021.

Planned project work has started, with expanded monitoring of an array of platforms, and enhanced checks for other nations of the UK aside from ENGLAND.

Complaints to HQ have continued to rise, and while there has been a decrease of queries and complaints about licensing for entertainment, concerns about breeders have continued to come in with disturbing regularity.

Headline figures are – New cases for 2021 – 480 versus 2020 – 355, an increase of 155.

Proactive cases in 2021 – 436 and Reactive Cases(Complaints and enquiries) – 44 versus Proactive cases in 2020 – 327 and reactive (complaint cases) – 27.

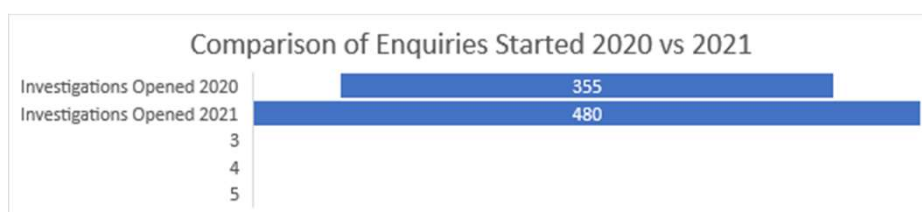
Cases in England 2021 - 284; Cases in Scotland – 8; Cases in Wales – 17; Cases in NI – 12 rest of the world – 6; Unknown - 158

Cases in 2021 concerned Animal Welfare, Animal Health, illegal hunting and poaching, Fraud, Drugs, Theft, Environmental Protection and Counterfeiting offences amongst others.

A disturbing trend has been monitored since the start of the Pandemic and this is a marked increase in "new" breeders advertising since March 2020, these currently account for 91 breeders across the regions of the UK.

Licensed Site checks in 2021 – 34 (This is the first year of active recording and is lower due to the lockdown issues throughout 2021.)

## 2021 in statistics –



# RABBIT WELFARE FUND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

---

This represents an increase of 125 cases, and an increase of over a 1/3rd in 12 months.

Geographical Spread –



Nation / Location	Breeder / Trader Figures
England	284
Wales	12
Scotland	8
Northern Ireland	12
Channel Islands	1
Hungary	1
Norway	2
Turkey	2
Unknown	158

New Trader Phenomenon –

As outlined in my executive summary we have identified a disturbing trend of new breeders / traders appearing since the commencement of Lockdown “1” in March 2020, and this has shown no sign of being an isolated issue, with noticeable upticks in breeder appearances throughout the subsequent peaks and troughs of the following COVID peaks and lockdowns, all the way up to the current situation.

New breeder Stats –

All of the UK – 91

These figures comprise –

England – 74

Wales – 9

Scotland – 3

NI – 5



**RABBIT WELFARE FUND  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---



Types of offence identified in 2021 –

Type of Offence	Number of cases
Animal Welfare Offences including Licensing	400
Animal Health including Avian Flu regs	2
Fraud	8
Excise Fraud	15
Channel Islands Animal Welfare Law(s)	1
Drugs	5
Environmental Protection	1
Other licensing	5
Food Safety	1
Hunting Act Offences	27
Theft	10
Pests Act 1954	1
Road Traffic Acts	10
Scrap metal offences	5
Maritime law offences	2
Product Counterfeiting and allied offences	6
Vehicle Theft	1

\*Some cases involved more than one type of offence so there are more offences than there are cases raised

# RABBIT WELFARE FUND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

---



## Case Outcomes in 2021 –

153 cases were closed with No Further Action possible.

39 cases were flagged for intelligence development and monitoring.

62 cases were flagged for carrying over in to 2022 due to the protracted nature of the enquiries involved.



## Other case disposals –

The distribution of other case enquiries and referrals looks like this –

Crimestoppers / Police – 31

League Against Cruel Sports Intelligence – 11

Other Enforcement Authorities – 3

HMRC – 39

RSPCA – 16

Local Authorities – 35

Sales Platform Compliance – 7

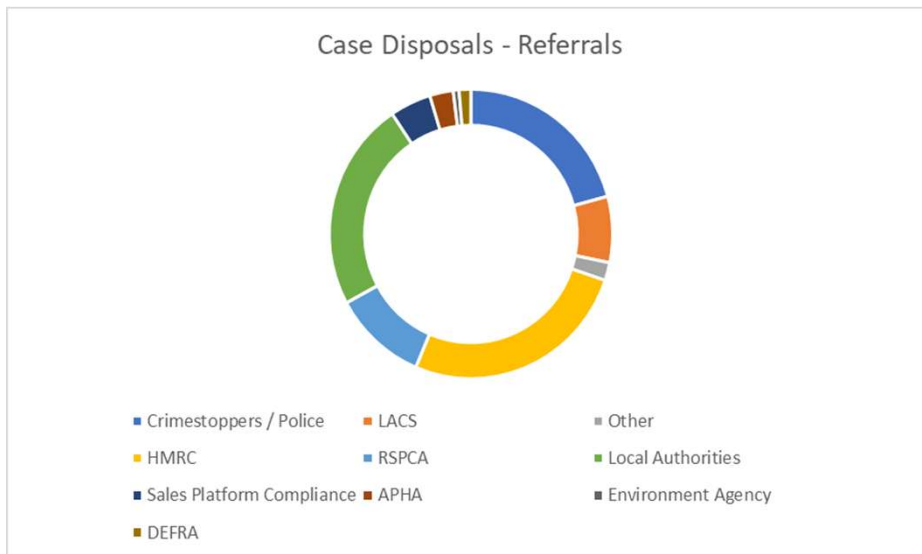
APHA – 4

Environment Agency – 1

DEFRA – 2

Total referrals made – 149

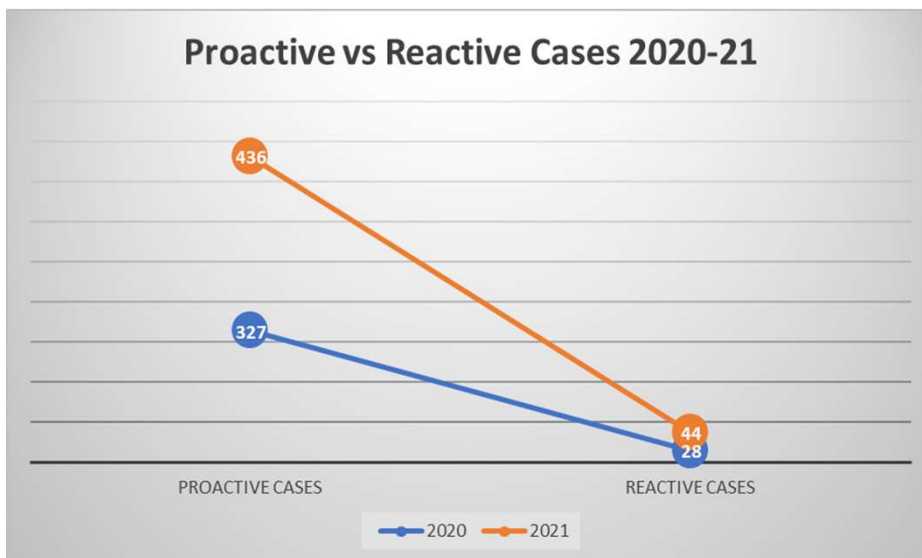
# RABBIT WELFARE FUND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022



## Reactive vs Proactive Case Spread –

Of the cases identified and investigated in 2021 436 were proactive and 44 were reactive following up complaints and intelligence passed to RWAF Head Office by members of the public.

This is a significant change to 2020, when 327 cases were proactive and 28 cases were reactive.



## Case Study one –

Following on from intelligence received in a complaint to Head Office, about Hare Coursing the RWAF were able to identify a male behind the activity in question; stupidly for him he had left tracks of his activities all over social media, and this included evidence of possession of firearms as well as illegal hunting activities including Hare Coursing.

The individual in question was also involved in unlicensed dog breeding, of various hunting breeds, and had made several offers for illegally obtained animal steroids to assist in his activities.

This information was passed to the relevant authorities for further action, due to the number of possible offences involved several referral agencies were involved.

## **RABBIT WELFARE FUND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

---

### **Case Study Two –**

During a routine intelligence sweep of one of our target sales platforms, an individual was identified in LONDON who was actively involved in the breeding of continental giant rabbits; strangely for a breeder this individual had placed his post code in one of his advertisements. By cross-referring the images of the rabbits in the individual's garden against google maps overhead and street views of the postcode area, we were able to tie the address down to one of 3 likely houses. A visit confirmed the location and allowed us to make the necessary referrals to the local authority to have these activities properly assessed and investigated.

### **Conclusions –**

1. This has been the third year in a row where we have seen an exponential increase in case numbers, some of this can be accounted for by more proactive hours devoted to animal welfare enquiries from the AW function of the charity, but similarly it can also be attributed to the phenomenon of steadily increasing breeder numbers, and wider-reach through different sales platforms.
2. New breeders have continued to appear consistently since Lockdown 1 in March 2020, and this phenomenon has not abated in to 2022, with new breeder figures continuing to rise.
3. There is an overlap between offences, with unlicensed breeder addresses often linked to other issues including excise fraud and theft.
4. The figures we have compiled are based on one officer working the equivalent of one day per week, and there are therefore resulting restrictions in how much can be achieved, it is therefore impossible to quantify true breeder numbers across all of the sales platforms available to buyers across the UK.

Mark Dron  
Animal Welfare Investigations and Operations  
RWAFF  
23/01/2022

### **Financial review**

The Rabbit Welfare Fund is relatively small charity and the majority of the income funds our campaigning and educational work.

Income had decreased from £107,040 to £93,444 during this period. However overheads had also decreased, leaving a net deficit of £2,606, compared with last year's surplus of £44,156. All of this deficit was covered from general funds. We continue to monitor our overheads and reserves to ensure that we are able to meet our obligations.

We are not large enough to have investments, other than money in our deposit bank account, so we do not have an investment policy or risk assessment in place for this. However as at 31 March 2022 our funds at the bank exceeded the £85,000 that would be covered by the Financial Services Compensation Scheme in full. In the year ahead we will need to consider the risk posed by this and how to mitigate it.

The risks that could affect the charity are, like all charities a drop in donations. With the current economic uncertainty, we have to bear this in mind. We have considered the risk this may cause us and have come to the conclusion that the risk is minimal because the majority of the donations we receive are small. We do not take financial risk.

Donations and legacies account for the majority of the income. We generate a significant amount of donations from members of RWAFF and any orders processed via our website [shop.rabbitwelfare.co.uk](http://shop.rabbitwelfare.co.uk).

We have more recently started to receive legacy payments too. This is because our charity is now 20 years old and becoming more well known, and we expect that this will continue.

We have a reserves policy in place, whereby we maintain 3 months of general unrestricted funds in our deposit account. This is to cover unforeseen drops in income. As at year end 31 March 2022 there was £79,654 of general unrestricted funds, which is far in excess of that required by the policy.

### **Plans for future periods**

There has always been a rabbit welfare problem in the UK, but since Covid this has worsened. More breeders are appearing, and more pressure is being put on rescue centres to cope. Our work over the next 12 months is going to be focussing on raising awareness of this problem, encouraging the public to support rabbit rescue and not buy from breeders, and to continue to educate owners about how to properly care for their rabbits. We are also looking at a 'neutering scheme' where we will fund up to 100 rabbit neuters to help ease the financial burden on rabbit rescues.

**RABBIT WELFARE FUND  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**Approval**

This report was approved by the board of Trustees on 27 January 2023 and signed on its behalf by:

Rachel Walters  
Trustee

**RABBIT WELFARE FUND  
INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**Independent examiners report to the Trustees of Rabbit Welfare Fund**

I report to the trustees on my examination of the accounts for Rabbit Welfare Fund ("the charity") for the year ended 31 March 2022, set out on pages 13 - 23.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA  
Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

27 January 2023

**RABBIT WELFARE FUND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	As Restated Unrestricted Funds 2021 £	As Restated Restricted Funds 2021 £	As Restated Total Funds 2021 £
Notes							
<b>Income and endowments from:</b>							
Donations and legacies	4	57,231	1,922	<b>59,153</b>	86,007	(1,525)	<b>84,482</b>
Charitable activities	5	13,510	-	<b>13,510</b>	16,366	-	<b>16,366</b>
Investments	6	10	-	<b>10</b>	25	-	<b>25</b>
Other	7	20,771	-	<b>20,771</b>	6,167	-	<b>6,167</b>
<b>Total</b>		<b>91,522</b>	<b>1,922</b>	<b>93,444</b>	<b>108,565</b>	<b>(1,525)</b>	<b>107,040</b>
<b>Expenditure on:</b>							
Raising funds	8	966	1,831	<b>2,797</b>	236	1,632	<b>1,868</b>
Charitable activities	9	20,785	-	<b>20,785</b>	24,756	-	<b>24,756</b>
Other	10	68,620	3,848	<b>72,468</b>	36,260	-	<b>36,260</b>
<b>Total</b>		<b>90,371</b>	<b>5,679</b>	<b>96,050</b>	<b>61,252</b>	<b>1,632</b>	<b>62,884</b>
<b>Net income/(expenditure)</b>		<b>1,151</b>	<b>(3,757)</b>	<b>(2,606)</b>	<b>47,313</b>	<b>(3,157)</b>	<b>44,156</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>1,151</b>	<b>(3,757)</b>	<b>(2,606)</b>	<b>47,313</b>	<b>(3,157)</b>	<b>44,156</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		99,003	47,566	<b>146,569</b>	51,690	50,723	<b>102,413</b>
<b>Total funds carried forward</b>	16	<b>100,154</b>	<b>43,809</b>	<b>143,963</b>	<b>99,003</b>	<b>47,566</b>	<b>146,569</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

**RABBIT WELFARE FUND  
SUMMARY INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022 £</b>	<b>2021 £</b>
Income	93,434	107,015
Interest and investment income	10	25
<b>Gross income for the year</b>	<u>93,444</u>	<u>107,040</u>
Total expenditure for the year	(96,050)	(62,884)
<b>Net (deficit)/surplus before tax for the year</b>	<u>(2,606)</u>	<u>44,156</u>
<b>Net (deficit)/surplus for the year</b>	<u>(2,606)</u>	<u>44,156</u>



**RABBIT WELFARE FUND  
BALANCE SHEET  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	14	38,506	56,491
Cash at bank and in hand		109,206	95,770
		<u>147,712</u>	<u>152,261</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	15	(3,749)	(5,692)
<b>Net current assets</b>		<u>143,963</u>	<u>146,569</u>
<b>Total assets less current liabilities</b>		<u>143,963</u>	<u>146,569</u>
<b>Net assets excluding pension asset or liability</b>		<u>143,963</u>	<u>146,569</u>
<b>Net assets</b>		<u>143,963</u>	<u>146,569</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	16	43,809	47,566
		<u>43,809</u>	<u>47,566</u>
<b>Unrestricted funds</b>			
General funds	16	79,654	91,003
Designated funds	16	20,500	8,000
		<u>100,154</u>	<u>99,003</u>
<b>Total funds</b>		<u>143,963</u>	<u>146,569</u>

The financial statements were approved by the Board of Trustees on 27 January 2023 and signed on its behalf by:

Rachel Walters  
Trustee

# RABBIT WELFARE FUND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### **Accounting basis**

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 (FRS 102)), the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Change in basis of accounting or to previous periods**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

##### **Fund accounting**

Unrestricted general funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Unrestricted designated	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted income funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

##### **Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure are reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable, and material.
Volunteer help	The value of any volunteer help is not included within the accounts.
Investment income	This is included within the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value.
Gains/(losses) on investment assets	This includes any gain or loss of the sale of investments.

##### **Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an accrual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

**RABBIT WELFARE FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

***Taxation***

The charity is exempt from corporation tax on its charitable activities.

***Trade and other debtors***

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Cash and cash equivalents***

Cash and cash equivalents comprised cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the charity's cash management.

***Trade and other creditors***

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

***Financial instruments***

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets, including trade and other receivables, cash and bank balances and investments in commercial paper, are initially recognised at transaction price. Such assets are subsequently carried at amortised cost using the effective interest method.

Basic financial liabilities, including trade and other payables, bank loans, loans from group companies and preference shares that are classified as debt, are initially recognised at transaction price. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**2 Charity information**

Rabbit Welfare Fund is a charitable incorporated organisation (CIO) registered with the Charity Commission in England & Wales. The registered office address is 61 Bridge Street, Kington, HR5 3DJ.

# RABBIT WELFARE FUND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

#### 3 Restatement of comparative figures

##### 3.1 Statement of financial activities

The Statement of Financial Activities in the prior year (2021) financial statements incorrectly categorised several items of expenditure. The following adjustments show how the allocation of costs for 2021 have been restated so that they are comparable with the current year costs.

	Unrestricted Funds Per 2021 As Previously Stated	Restricted Funds Per 2021 As Previously Stated	Total Funds Per 2021 As Previously Stated	Unrestricted Funds Prior Year Adjustment	Restricted Funds Prior Year Adjustment	Total Funds Prior Year Adjustment	Unrestricted Funds Comparative As Restated In 2022	Restricted Funds Comparative As Restated In 2022	Total Funds Comparative As Restated In 2022
	£	£	£	£	£	£	£	£	£
<b>Expenditure on raising funds:</b>									
Fundraising	236	-	236	-	-	-	236	-	236
Sponsor A Rescue	-	1,632	1,632	-	-	-	-	1,632	1,632
<b>Total</b>	236	1,632	1,868	-	-	-	236	1,632	1,868
<b>Expenditure on charitable activities:</b>									
Educational leaflet sales	7,900	-	7,900	-	-	-	7,900	-	7,900
Advertising	4,390	-	4,390	-	-	-	4,390	-	4,390
Capone Fund	-	-	-	8,668	-	8,668	8,668	-	8,668
Other Campaign Costs	-	-	-	3,798	-	3,798	3,798	-	3,798
<b>Total</b>	12,290	-	12,290	12,466	-	12,466	24,756	-	24,756
<b>Other expenditure:</b>									
Capone Fund	8,668	-	8,668	(8,668)	-	(8,668)	-	-	-
Other Campaign Costs	3,798	-	3,798	(3,798)	-	(3,798)	-	-	-
Other Expenditure - RWF Rescue Rabbits	5,938	-	5,938	-	-	-	5,938	-	5,938
Management and volunteer costs	11,003	-	11,003	-	-	-	11,003	-	11,003
Premises costs	3,062	-	3,062	-	-	-	3,062	-	3,062
General administrative costs	1,610	-	1,610	-	-	-	1,610	-	1,610
Legal and professional costs	14,647	-	14,647	-	-	-	14,647	-	14,647
<b>Total</b>	48,726	-	48,726	(12,466)	-	(12,466)	36,260	-	36,260

**RABBIT WELFARE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4 Income from donations and legacies**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Donations	31,549	-	31,549	56,643	(3,431)	53,212
Fundraising	24,050	-	24,050	26,649	-	26,649
Sponsor A Rescue	-	1,922	1,922	-	1,906	1,906
Gift Aid	1,632	-	1,632	2,715	-	2,715
	57,231	1,922	59,153	86,007	(1,525)	84,482

**5 Income from charitable activities**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
A Hutch Is Not Enough	35	-	35	51	-	51
Educational leaflet sales	9,475	-	9,475	16,315	-	16,315
Welfare Day Income	4,000	-	4,000	-	-	-
	13,510	-	13,510	16,366	-	16,366

**6 Income from investments**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Bank interest	10	-	10	25	-	25
	10	-	10	25	-	25

**7 Other income**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
RWAF management fee income	20,771	-	20,771	5,193	-	5,193
Other revenue	-	-	-	974	-	974
	20,771	-	20,771	6,167	-	6,167

**8 Expenditure on raising funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Fundraising	216	-	216	236	-	236
Sponsor A Rescue	-	1,831	1,831	-	1,632	1,632
Welfare Day Costs	750	-	750	-	-	-
	966	1,831	2,797	236	1,632	1,868

**9 Expenditure on charitable activities**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	As Restated Unrestricted Funds 2021 £	As Restated Restricted Funds 2021 £	As Restated Total Funds 2021 £
Educational leaflet sales	2,145	-	2,145	7,900	-	7,900
Advertising	8,737	-	8,737	4,390	-	4,390
Capone Fund	8,083	-	8,083	8,668	-	8,668
Other Campaign Costs	1,820	-	1,820	3,798	-	3,798
	20,785	-	20,785	24,756	-	24,756

**RABBIT WELFARE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10 Other expenditure**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	As Restated Unrestricted Funds 2021 £	As Restated Restricted Funds 2021 £	As Restated Total Funds 2021 £
Other Expenditure - RWF Rescue Rabbits	-	3,848	3,848	5,938	-	5,938
Charitable Donations	2,923	-	2,923	-	-	-
Management and volunteer costs	46,982	-	46,982	11,003	-	11,003
Premises costs	4,496	-	4,496	3,062	-	3,062
General administrative costs	670	-	670	1,610	-	1,610
Interest payable and similar costs	13	-	13	-	-	-
Legal and professional costs	13,536	-	13,536	14,647	-	14,647
	<u>68,620</u>	<u>3,848</u>	<u>72,468</u>	<u>36,260</u>	<u>-</u>	<u>36,260</u>

Included within 'Legal and professional costs' is an expense for independent examination fees of £790 (2021: £840).

**11 Staff numbers**

The average number of employees during the year was as follows: 3 (2021: 1).

**12 Staff costs, trustee remuneration and expenses**

No employee received emoluments in excess of £60,000 (2021: None).

Rachel Walters (trustee) received payment for management services supplied to the charity during the year totalling £35,375, including benefits (2021: £8,328). However £17,072 of this was for management services supplied from the charity to RWAF and reimbursed by RWAF (2021: £4,486). Rachel was reimbursed travel expenses during the year totalling £300 (2021: £Nil). The total amount owing to Rachel Walters at 31 March 2022 was £312 (2021: £132).

Roslyn Lamb (trustee) received payment for administrative services supplied to the charity during the year totalling £5,837, including benefits (2021: £1,378). However £2,690 of this was for administrative services supplied from the charity to RWAF and reimbursed by RWAF (2021: £707). The total amount owing to Roslyn Lamb at 31 March 2022 was £312 (2021: £528).

Both of the trustees received their remuneration through the payroll of the charity with effect from 1 January 2021, with Rachel Walters previously receiving her remuneration as self-employed income. All of the payments made were permitted by the charity's governing document.

**13 Related party transactions**

All of the four trustees of the charity also serve as the directors of Rabbit Welfare Association & Fund ("RWAF"), a company limited by guarantee, and have control over this entity.

The charity and RWAF share a 'lock-up' premises. During the year the charity received £Nil (2021: £974) in contributions towards rental costs from RWAF and paid £2,331 (2021: £1,166) in contributions towards rental costs to RWAF.

During the year RWAF incurred the following expenses on behalf of the charity which have been or are due to be reimbursed:

	2022 £	2021 £
Vets fees, food and other rabbit welfare provisions	553	288
	<u>553</u>	<u>288</u>

During the year the charity received donations from individual donors, collected by RWAF on its behalf. None of these donations would be considered outside the normal course of business. There were no restricted donations from RWAF itself, or any other related party.

The total amount owed to the charity by RWAF at 31 March 2022 was £19,074 (2021: £7,821).

**RABBIT WELFARE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**14 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,000	4,000
Accrued income and prepayments	17,430	44,670
Other debtors	19,076	7,821
	<u>38,506</u>	<u>56,491</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	240	1,350
Accruals	2,885	2,785
Other taxes and social security	-	896
Other creditors	624	661
	<u>3,749</u>	<u>5,692</u>

**RABBIT WELFARE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**16 Movement in funds**

**16.1 Current year**

	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
<b><i>Restricted Income Funds:</i></b>					
Sponsor A Rescue Fund	997	1,922	(1,831)	-	1,088
Benevolent Fund	46,569	-	(3,848)	-	42,721
Total	<u>47,566</u>	<u>1,922</u>	<u>(5,679)</u>	<u>-</u>	<u>43,809</u>
<b><i>Unrestricted Funds</i></b>					
<b><i>General Funds:</i></b>	<u>91,003</u>	<u>91,522</u>	<u>(81,871)</u>	<u>(21,000)</u>	<u>79,654</u>
<b><i>Designated Funds:</i></b>					
Vet Specialist Adviser Fund	8,000	-	(8,500)	8,500	8,000
Premises Fund	-	-	-	12,500	12,500
Total	<u>8,000</u>	<u>-</u>	<u>(8,500)</u>	<u>21,000</u>	<u>20,500</u>
<b>Total Funds</b>	<u>146,569</u>	<u>93,444</u>	<u>(96,050)</u>	<u>-</u>	<u>143,963</u>

**16.2 Prior year**

	At 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2021 £
<b><i>Restricted Income Funds:</i></b>					
Sponsor A Rescue Fund	723	1,906	(1,632)	-	997
Benevolent Fund	50,000	(3,431)	-	-	46,569
Total	<u>50,723</u>	<u>(1,525)</u>	<u>(1,632)</u>	<u>-</u>	<u>47,566</u>
<b><i>Unrestricted Funds</i></b>					
<b><i>General Funds:</i></b>	<u>43,690</u>	<u>108,565</u>	<u>(52,752)</u>	<u>(8,500)</u>	<u>91,003</u>
<b><i>Designated Funds:</i></b>					
Vet Specialist Adviser Fund	8,000	-	(8,500)	8,500	8,000
Total	<u>8,000</u>	<u>-</u>	<u>(8,500)</u>	<u>8,500</u>	<u>8,000</u>
<b>Total Funds</b>	<u>102,413</u>	<u>107,040</u>	<u>(62,884)</u>	<u>-</u>	<u>146,569</u>



**RABBIT WELFARE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Purposes and restrictions in relation to the funds:**

Revaluation reserves                      Represent the amount by which investments exceed their historical cost.

*Restricted funds:*

Sponsor A Rescue Fund                Represents sponsorship donations which are split and used to support a number of rescue shelters.

Benevolent Fund                        Represents grants received to enable the medical care of rescued rabbits. The source of these funds during the 2019-20 and 2020-21 accounting years has been the Eilis Power legacy.

Capone Fund                              Represents specific donations to fund our animal welfare officer.

*Designated funds:*

Vet Specialist Adviser Fund        Represents funds set aside for the provision of specialist advice required by the charity in furtherance of its core aims and objectives.

Premises Fund                           Represents funds set aside for unexpected premises and relocation costs.

**17 Analysis of net assets between funds**

**17.1 Current year**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
Cash at bank and in hand	65,397	43,809	109,206
Other net current assets/(liabilities)	34,757	-	34,757
Total	<u>100,154</u>	<u>43,809</u>	<u>143,963</u>

**17.2 Prior year**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
Cash at bank and in hand	90,015	5,755	95,770
Other net current assets/(liabilities)	8,988	41,811	50,799
Total	<u>99,003</u>	<u>47,566</u>	<u>146,569</u>

**RABBIT WELFARE FUND**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**This page does not form part of the statutory accounts**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	As Restated Unrestricted Funds 2021 £	As Restated Restricted Funds 2021 £	As Restated Total Funds 2021 £
<b>Income and endowments from:</b>						
Donations and legacies						
Donations	31,549	-	<b>31,549</b>	56,643	(3,431)	<b>53,212</b>
Fundraising	24,050	-	<b>24,050</b>	26,649	-	<b>26,649</b>
Sponsor A Rescue	-	1,922	<b>1,922</b>	-	1,906	<b>1,906</b>
Gift Aid	1,632	-	<b>1,632</b>	2,715	-	<b>2,715</b>
	<u>57,231</u>	<u>1,922</u>	<u><b>59,153</b></u>	<u>86,007</u>	<u>(1,525)</u>	<u><b>84,482</b></u>
Charitable activities						
A Hutch Is Not Enough	35	-	<b>35</b>	51	-	<b>51</b>
Educational leaflet sales	9,475	-	<b>9,475</b>	16,315	-	<b>16,315</b>
Welfare Day Income	4,000	-	<b>4,000</b>	-	-	<b>-</b>
	<u>13,510</u>	<u>-</u>	<u><b>13,510</b></u>	<u>16,366</u>	<u>-</u>	<u><b>16,366</b></u>
Investments						
Bank interest	10	-	<b>10</b>	25	-	<b>25</b>
	<u>10</u>	<u>-</u>	<u><b>10</b></u>	<u>25</u>	<u>-</u>	<u><b>25</b></u>
Other						
RWAf management fee income	20,771	-	<b>20,771</b>	5,193	-	<b>5,193</b>
Other revenue	-	-	<b>-</b>	974	-	<b>974</b>
	<u>20,771</u>	<u>-</u>	<u><b>20,771</b></u>	<u>6,167</u>	<u>-</u>	<u><b>6,167</b></u>
<b>Total Income and endowments</b>	<u><b>91,522</b></u>	<u><b>1,922</b></u>	<u><b>93,444</b></u>	<u><b>108,565</b></u>	<u><b>(1,525)</b></u>	<u><b>107,040</b></u>
<b>Expenditure on:</b>						
Raising funds						
Fundraising	216	-	<b>216</b>	236	-	<b>236</b>
Sponsor A Rescue	-	1,831	<b>1,831</b>	-	1,632	<b>1,632</b>
Welfare Day Costs	750	-	<b>750</b>	-	-	<b>-</b>
	<u>966</u>	<u>1,831</u>	<u><b>2,797</b></u>	<u>236</u>	<u>1,632</u>	<u><b>1,868</b></u>
Charitable activities						
Educational leaflet sales	2,145	-	<b>2,145</b>	7,900	-	<b>7,900</b>
Advertising	8,737	-	<b>8,737</b>	4,390	-	<b>4,390</b>
Capone Fund	8,083	-	<b>8,083</b>	8,668	-	<b>8,668</b>
Other Campaign Costs	1,820	-	<b>1,820</b>	3,798	-	<b>3,798</b>
	<u>20,785</u>	<u>-</u>	<u><b>20,785</b></u>	<u>24,756</u>	<u>-</u>	<u><b>24,756</b></u>
Other						
Other Expenditure - RWF Rescue Rabbits	-	3,848	<b>3,848</b>	5,938	-	<b>5,938</b>
Charitable Donations	2,923	-	<b>2,923</b>	-	-	<b>-</b>
	<u>2,923</u>	<u>3,848</u>	<u><b>6,771</b></u>	<u>5,938</u>	<u>-</u>	<u><b>5,938</b></u>
Management and volunteer costs						
Wages & salaries	42,663	-	<b>42,663</b>	9,550	-	<b>9,550</b>
Employers' NI	3,619	-	<b>3,619</b>	812	-	<b>812</b>
Pensions	400	-	<b>400</b>	-	-	<b>-</b>
Travel & subsistence	300	-	<b>300</b>	161	-	<b>161</b>
Relocation expenses	-	-	<b>-</b>	480	-	<b>480</b>
	<u>46,982</u>	<u>-</u>	<u><b>46,982</b></u>	<u>11,003</u>	<u>-</u>	<u><b>11,003</b></u>

**RABBIT WELFARE FUND**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**This page does not form part of the statutory accounts**

Premises costs						
Rent	3,333	-	<b>3,333</b>	2,589	-	<b>2,589</b>
Rates	-	-	-	43	-	<b>43</b>
Use of home	624	-	<b>624</b>	156	-	<b>156</b>
Light & heat	29	-	<b>29</b>	274	-	<b>274</b>
Cleaning	510	-	<b>510</b>	-	-	-
	<u>4,496</u>	<u>-</u>	<u><b>4,496</b></u>	<u>3,062</u>	<u>-</u>	<u><b>3,062</b></u>
General administrative costs						
Software costs	469	-	<b>469</b>	1,438	-	<b>1,438</b>
Printing, postage & stationery	181	-	<b>181</b>	128	-	<b>128</b>
Bank charges	20	-	<b>20</b>	44	-	<b>44</b>
	<u>670</u>	<u>-</u>	<u><b>670</b></u>	<u>1,610</u>	<u>-</u>	<u><b>1,610</b></u>
Interest payable and similar costs						
Other loan interest	13	-	<b>13</b>	-	-	-
	<u>13</u>	<u>-</u>	<u><b>13</b></u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal and professional costs						
Accountancy fees	1,200	-	<b>1,200</b>	1,330	-	<b>1,330</b>
Independent Examination fees	790	-	<b>790</b>	840	-	<b>840</b>
Solicitors fees	8,500	-	<b>8,500</b>	8,500	-	<b>8,500</b>
Other legal & professional fees	1,826	-	<b>1,826</b>	3,977	-	<b>3,977</b>
Consultancy fees	1,220	-	<b>1,220</b>	-	-	-
	<u>13,536</u>	<u>-</u>	<u><b>13,536</b></u>	<u>14,647</u>	<u>-</u>	<u><b>14,647</b></u>
<b>Total expenditure</b>	<u>90,371</u>	<u>5,679</u>	<u><b>96,050</b></u>	<u>61,252</u>	<u>1,632</u>	<u><b>62,884</b></u>
<b>Net income/(expenditure)</b>	1,151	(3,757)	<b>(2,606)</b>	47,313	(3,157)	<b>44,156</b>
<b>Transfers between funds</b>	-	-	-	-	-	-
<b>Net movement in funds</b>	<u>1,151</u>	<u>(3,757)</u>	<u><b>(2,606)</b></u>	<u>47,313</u>	<u>(3,157)</u>	<u><b>44,156</b></u>