

MABLETHORPE WILDLIFE RESCUE

England & Wales · Charity number 1173244

Details

Status Registered

Legal form CIO

Company number [10325936](#)

Registered 2017-06-01

Register [View on the Charity Commission register](#)

Contact

Address THE SEAL SANCTUARY & ANIMAL GARDENS
North End
Mablethorpe
LN12 1QG

Phone 01507473346

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF SEALS AND SEAL PUPS IN NEED OF CARE AND ATTENTION. IN PARTICULAR TO PROVIDE CARE AND TREATMENT TO ALL LOCAL WILDLIFE UNTIL SUCH A TIME AS THEY CAN BE SAFELY RELEASED INTO THE WILD. TO RAISE AWARENESS AND EDUCATE THE PUBLIC AS TO THE SEALS NATURAL ENVIRONMENT AND WELFARE NEEDS.

Activities: For the benefit of the public, to relieve the suffering of seals and seal pups in need of care and attention. To provide care and treatment to all local wildlife until such time as they can be safely released into the wild. To raise awareness and educate the public as to the seals natural environment and welfare needs. The main sources of income come from the shop in Mablethorpe and donations.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£700,341	£702,368	£299,745	18
2024-08-31	£621,900	£437,727	£301,772	17
2023-08-31	£114,577	£120,060	-	-
2022-08-31	£118,027	£92,732	-	-
2021-08-31	£79,987	£73,399	-	-
2020-08-31	£94,743	£76,490	-	-

Trustees

Name	Role	Appointed
MR D DREW	Chair	2016-05-06
Carole Martin		2024-01-22
MARK CHAMBERS		2023-10-03
MRS C DREW		2016-05-06
Mark Woodcock		2024-01-23

MABLETHORPE WILDLIFE RESCUE

England & Wales - Charity number 1173244

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
MABLETHORPE WILDLIFE RESCUE**

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

MABLETHORPE WILDLIFE RESCUE
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FOR THE YEAR ENDED 31 AUGUST 2025

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MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

Mablethorpe Wildlife Rescue is a Charitable Incorporated Organisation (CIO) registered on 1 June 2017. The organisation is governed by a constitution.

We are Mablethorpe's leading charity wildlife rescue rehabilitation centre for the rescue and release of wildlife.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in its governing documents are as follows:

For the benefit of the public, to relieve the suffering of seals and seal pups in need of care and attention. In particular, to provide care and treatment to all local wildlife until such time as they can be safely released into the wild. To raise awareness and educate the public as to the seals' natural environment and welfare needs.

In shaping our objectives for the period and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance Public benefit: running a charity (PB2).

ACHIEVEMENTS AND PERFORMANCE

After the successful set up of the charity and the shop we have gained a huge support from the public and continue to aid in the care of wildlife.

From February 2024 the charity has leased the zoo and car park from Mablethorpe Seal Sanctuary Limited and has obtained additional funding through the zoo entry fees, car park takings and gift aid receipts.

From February 2025 the charity also leased the zoo gift shop and has obtained additional funding through the sales made here.

Over the year, the money raised through the zoo entry fees, car park takings, gift aid receipts, shop takings and donations have paid for various things listed below:

- Vets bills
- Food Bills
- Rent of the zoo, gift shop and charity Shop (high street)
- Utilities for zoo, and both shops
- Wages

FINANCIAL REVIEW

Financial position

Gate takings for the zoo for the year were £405,268 (last year from 1 February 2024 they were £334,545), and car park takings for this year were £16,022 (last year from 1 February 2024 they were £13,666).

Charity shop takings for the year decreased slightly from £105,992 in 2024 to £98,152 this current year.

Gift shop takings from 1 February 2025 were £79,848.

We continued to have support from the public during this year and our donations received were £56,170 (2024 £124,154).

In addition we have also received £43,530 of gift aid receipts (last year £42,852).

Resources expended in the year were £702,368 compared to £437,727 expended in the prior year as the Charity ran the Zoo for a full year.

Overall we have net expenses over income of £2,027 (2024 net income over expenses for the year of £184,173).

MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain the reserves at a minimum of three months worth of future charitable expenditure. As at 31 August 2025, the balance held as unrestricted funds was £299,745. Actual three month cash payments total approximately £175,592, which show the current level of reserves is enough to cover three months worth of charitable expenditure.

The zoo gate takings and charity and gift shops, along with donations made by the public, are the main contribution to the survival and ongoing care we provide for the wildlife that comes into the centre.

FUTURE PLANS

Our search for further funding for the services we provide continues.

The Charity still continues to receive beneficiary donations, which will help with the future plans for the charity's Zoo going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173244

Principal address

Quebec Road
North End
Mablethorpe
Lincolnshire
LN12 1QG

Trustees

D Drew
Mrs C Drew
M Woodcock
B Hutchinson
Mrs C Martin
M Chambers

Independent Examiner

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

Bankers

Barclays Bank PLC
65 Lumley Road
Skegness
Lincolnshire
PE25 3LU

MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Approved by order of the board of trustees on 5 June 2026 and signed on its behalf by:

D Drew - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MABLETHORPE WILDLIFE RESCUE**

Independent examiner's report to the trustees of Mablethorpe Wildlife Rescue

I report to the charity trustees on my examination of the accounts of Mablethorpe Wildlife Rescue (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr D Johnson MAAT

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

5 June 2026

MABLETHORPE WILDLIFE RESCUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

		2025	2024
		Unrestricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	56,171	124,155
Other trading activities	3	599,290	454,203
Investment income	4	1,350	490
Other income		<u>43,530</u>	<u>43,052</u>
Total		<u>700,341</u>	<u>621,900</u>
 EXPENDITURE ON			
Raising funds	5	62,946	62,636
Charitable activities	6		
Rescue		<u>639,422</u>	<u>375,091</u>
Total		<u>702,368</u>	<u>437,727</u>
 NET INCOME/(EXPENDITURE)		(2,027)	184,173
 RECONCILIATION OF FUNDS			
Total funds brought forward		301,772	117,599
 TOTAL FUNDS CARRIED FORWARD		<u>299,745</u>	<u>301,772</u>

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

**BALANCE SHEET
31 AUGUST 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	11	83,317	89,928
CURRENT ASSETS			
Stocks	12	25,000	-
Debtors	13	34,270	115,163
Cash at bank and in hand		<u>270,668</u>	<u>230,573</u>
		329,938	345,736
CREDITORS			
Amounts falling due within one year	14	(113,510)	(133,892)
NET CURRENT ASSETS		<u>216,428</u>	<u>211,844</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>299,745</u>	<u>301,772</u>
NET ASSETS		<u>299,745</u>	<u>301,772</u>
FUNDS	15		
Unrestricted funds		<u>299,745</u>	<u>301,772</u>
TOTAL FUNDS		<u>299,745</u>	<u>301,772</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 June 2026 and were signed on its behalf by:

D Drew - Trustee

C Drew - Trustee

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>38,745</u>	<u>189,358</u>
Net cash provided by operating activities		<u>38,745</u>	<u>189,358</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(6,929)
Interest received		<u>1,350</u>	<u>490</u>
Net cash provided by/(used in) investing activities		<u>1,350</u>	<u>(6,439)</u>
Change in cash and cash equivalents in the reporting period			
		<u>40,095</u>	182,919
Cash and cash equivalents at the beginning of the reporting period		<u>230,573</u>	<u>47,654</u>
Cash and cash equivalents at the end of the reporting period		<u>270,668</u>	<u>230,573</u>

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(2,027)	184,173
Adjustments for:		
Depreciation charges	6,612	7,531
Interest received	(1,350)	(490)
Increase in stocks	(25,000)	-
Decrease/(increase) in debtors	80,893	(111,674)
(Decrease)/increase in creditors	<u>(20,383)</u>	<u>109,818</u>
Net cash provided by operations	<u>38,745</u>	<u>189,358</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24 £	Cash flow £	At 31.8.25 £
Net cash			
Cash at bank and in hand	<u>230,573</u>	<u>40,095</u>	<u>270,668</u>
	<u>230,573</u>	<u>40,095</u>	<u>270,668</u>
Total	<u>230,573</u>	<u>40,095</u>	<u>270,668</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance and 15% on reducing balance

Motor vehicles - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

2. DONATIONS AND LEGACIES		
	2025	2024
	£	£
Gifts	1	4
Donations	<u>56,170</u>	<u>124,151</u>
	<u>56,171</u>	<u>124,155</u>
 3. OTHER TRADING ACTIVITIES		
	2025	2024
	£	£
Charity shop income	98,152	105,992
Gate takings	405,268	334,545
Car park takings	16,022	13,666
Gift shop takings	<u>79,848</u>	<u>-</u>
	<u>599,290</u>	<u>454,203</u>
 4. INVESTMENT INCOME		
	2025	2024
	£	£
Bank interest received	<u>1,350</u>	<u>490</u>
 5. RAISING FUNDS		
Other trading activities		
	2025	2024
	£	£
Staff costs	26,739	24,150
Other operating leases	19,200	19,200
Rates & water	1,349	250
Light & heat	1,759	3,053
Post & stationery	224	258
Telephone	1,315	848
Insurance	600	585
Charity shop purchases	1,200	1,310
Repairs and renewals	<u>10,560</u>	<u>12,982</u>
	<u>62,946</u>	<u>62,636</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Rescue	<u>603,915</u>	<u>35,507</u>	<u>639,422</u>

7. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Rescue	<u>6,305</u>	<u>18,819</u>	<u>10,383</u>	<u>35,507</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	2025 £	2024 £
Trustees' salaries	<u>110,344</u>	<u>46,043</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	353,232	212,018
Social security costs	17,019	7,305
Other pension costs	<u>4,104</u>	<u>2,814</u>
	<u>374,355</u>	<u>222,137</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Trustees	2	2
Employees	<u>16</u>	<u>15</u>
	<u>18</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	124,155
Other trading activities	454,203
Investment income	490
Other income	<u>43,052</u>
Total	<u>621,900</u>
EXPENDITURE ON	
Raising funds	62,636
Charitable activities	
Rescue	<u>375,091</u>
Total	<u>437,727</u>
NET INCOME	184,173
RECONCILIATION OF FUNDS	
Total funds brought forward	117,599
TOTAL FUNDS CARRIED FORWARD	<u><u>301,772</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 September 2024 and 31 August 2025	<u>56,314</u>	<u>40,768</u>	<u>26,945</u>	<u>124,027</u>
DEPRECIATION				
At 1 September 2024	-	20,692	13,407	34,099
Charge for year	<u>-</u>	<u>3,227</u>	<u>3,384</u>	<u>6,611</u>
At 31 August 2025	<u>-</u>	<u>23,919</u>	<u>16,791</u>	<u>40,710</u>
NET BOOK VALUE				
At 31 August 2025	<u>56,314</u>	<u>16,849</u>	<u>10,154</u>	<u>83,317</u>
At 31 August 2024	<u>56,314</u>	<u>20,076</u>	<u>13,538</u>	<u>89,928</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

12. STOCKS			
		2025	2024
		£	£
Stocks		<u>25,000</u>	<u>-</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Trade debtors		-	25,029
Other debtors		9,865	59,120
Prepayments		<u>24,405</u>	<u>31,014</u>
		<u>34,270</u>	<u>115,163</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Trade creditors		34,093	38,344
Taxation and social security		30,799	26,873
Other creditors		<u>48,618</u>	<u>68,675</u>
		<u>113,510</u>	<u>133,892</u>
15. MOVEMENT IN FUNDS			
		Net	
	At 1.9.24	movement	At
	£	in funds	31.8.25
		£	£
Unrestricted funds			
General fund	301,772	(2,027)	299,745
	<u>301,772</u>	<u>(2,027)</u>	<u>299,745</u>
TOTAL FUNDS	<u>301,772</u>	<u>(2,027)</u>	<u>299,745</u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	700,341	(702,368)	(2,027)
	<u>700,341</u>	<u>(702,368)</u>	<u>(2,027)</u>
TOTAL FUNDS	<u>700,341</u>	<u>(702,368)</u>	<u>(2,027)</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	117,599	184,173	301,772
TOTAL FUNDS	<u>117,599</u>	<u>184,173</u>	<u>301,772</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	621,900	(437,727)	184,173
TOTAL FUNDS	<u>621,900</u>	<u>(437,727)</u>	<u>184,173</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	117,599	182,146	299,745
TOTAL FUNDS	<u>117,599</u>	<u>182,146</u>	<u>299,745</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,322,241	(1,140,095)	182,146
TOTAL FUNDS	<u>1,322,241</u>	<u>(1,140,095)</u>	<u>182,146</u>

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

16. RELATED PARTY DISCLOSURES

Included in other creditors is a balance of £10,631 (2024 £27,835) owed to Mablethorpe Seal Sanctuary Limited, of which Mr D Drew and Mrs C Drew are directors. No interest is being charged on this balance.

The charity shop being used by the charity is owned by Mr D Drew, one of the trustees. During the year the charity paid £19,200 (2024 £19,200) in rent to Mr D Drew.

The zoo, gift shop and car park being used by the charity are being leased from Mablethorpe Seal Sanctuary Limited. During this year the lease charges were £20,000 (2024 £11,667).

Included in trade debtors is £nil (2024 £25,029) and in other debtors is £nil (2024 £25,624) relating to Mablethorpe Seal Sanctuary Limited in respect of purchases which have been recharged.

MABLETHORPE WILDLIFE RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	4
Donations	<u>56,170</u>	<u>124,151</u>
	56,171	124,155
Other trading activities		
Charity shop income	98,152	105,992
Gate takings	405,268	334,545
Car park takings	16,022	13,666
Gift shop takings	<u>79,848</u>	<u>-</u>
	599,290	454,203
Investment income		
Bank interest received	1,350	490
Other income		
Other income	-	200
Gift aid	<u>43,530</u>	<u>42,852</u>
	43,530	43,052
Total incoming resources	700,341	621,900
EXPENDITURE		
Other trading activities		
Wages	26,739	24,150
Other operating leases	19,200	19,200
Rates & water	1,349	250
Light & heat	1,759	3,053
Post & stationery	224	258
Telephone	1,315	848
Insurance	600	585
Charity shop purchases	1,200	1,310
Repairs and renewals	<u>10,560</u>	<u>12,982</u>
	62,946	62,636
Charitable activities		
Trustees' salaries	110,344	46,043
Wages	216,149	141,825
Social security	17,019	7,305
Carried forward	<u>343,512</u>	<u>195,173</u>

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
	£	£
Charitable activities		
Brought forward	343,512	195,173
Pensions	4,104	2,814
Other operating leases	20,000	11,667
Rates and water	8,957	8,467
Insurance	17,115	7,290
Light and heat	41,410	16,390
Animal feed & vet fees	96,342	69,587
Shop purchases	16,075	-
Repairs and renewals	<u>56,400</u>	<u>31,687</u>
	603,915	343,075
Support costs		
Finance		
Bank charges	6,305	5,345
Other		
Sundries	3,459	4,439
Motor and travel expenses	4,994	4,447
Advertising	38	84
Software licences	3,716	1,283
Plant and machinery	3,227	3,018
Motor vehicles	<u>3,385</u>	<u>4,513</u>
	18,819	17,784
Governance costs		
Accountancy	8,663	8,887
Legal fees	<u>1,720</u>	<u>-</u>
	10,383	8,887
Total resources expended	<u>702,368</u>	<u>437,727</u>
Net (expenditure)/income	<u>(2,027)</u>	<u>184,173</u>

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

England & Wales - Charity number 1173244

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
MABLETHORPE WILDLIFE RESCUE**

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

MABLETHORPE WILDLIFE RESCUE
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FOR THE YEAR ENDED 31 AUGUST 2024

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MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024 set out on pages five to fifteen.

OBJECTIVES AND ACTIVITIES

Mablethorpe Wildlife Rescue is a Charitable Incorporated Organisation (CIO) registered on 1 June 2017. The organisation is governed by a constitution.

We are Mablethorpe's leading charity wildlife rescue rehabilitation centre for the rescue and release of wildlife.

The charity's objectives as stated in its governing documents are as follows:

For the benefit of the public, to relieve the suffering of seals and seal pups in need of care and attention. In particular, to provide care and treatment to all local wildlife until such time as they can be safely released into the wild. To raise awareness and educate the public as to the seals' natural environment and welfare needs.

In shaping our objectives for the period and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance Public benefit: running a charity (PB2).

STRATEGIC REPORT

Achievement and performance

After the successful set up of the charity and the shop we have gained a huge support from the public and continue to aid in the care of wildlife.

From February 2024 the charity has leased the zoo and car park from Mablethorpe Seal Sanctuary Limited and has obtained additional funding through the zoo entry fees, car park takings and gift aid receipts.

Over the year, the money raised through the zoo entry fees, car park takings, gift aid receipts, charity shop and donations have paid for various things listed below:

Vets bills
Food Bills
Rent of the charity Shop (high street) and the zoo
Utilities for shop (high street) and Zoo
Wages

Financial review

Financial position

Shop takings for the year increased slightly from £101,786 in 2023 to £105,992 this current year.

Gate takings for the zoo for the period from 1 February 2024 were £334,545, and car park takings for this period were £13,666.

We continued to have support from the public during this year and our donations received were £124,154 (2023 £12,634).

In addition we have also received £42,852 of gift aid receipts.

Resources expended in the year were £437,727 compared to £120,060 expended in the prior year.

Overall we have net income over expenses for the year of £176,412 (2023 net expenses over income for of £5,483).

Reserves policy

The trustees aim to maintain the reserves at a minimum of three months worth of future charitable expenditure. As at 31 August 2024, the balance held as unrestricted funds was £301,772. Actual three month cash payments total approximately £176,412, which show the current level of reserves is enough to cover three months worth of charitable expenditure.

The zoo gate takings and charity shop, along with donations made by the public, are the main contribution to the survival and ongoing care we provide for the wildlife that comes into the centre.

MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

STRATEGIC REPORT

Future plans

Our search for further funding for the services we provide continues..

As of November 2024 the Charity gained additional funding through the zoo gift shop to further increase the revenue stream of the Charity.

In addition to this the Charity still continues to receive beneficiary donations, which will help with the future plans for the charity's zoo going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a Charitable Incorporated Organisation and the governing document is its constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173244

Registered office

Quebec Road
North End
Mablethorpe
Lincolnshire
LN12 1QG

Trustees

D Drew
Mrs C Drew
A Hollingsworth (resigned 31.12.2023)
M Woodcock (appointed 23.1.2024)
B Hutchinson (appointed 22.1.2024)
Mrs C Martin (appointed 22.1.2024)
M Chambers (appointed 3.10.2023)

Independent Examiner

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

Bankers

Barclays Bank PLC
65 Lumley Road
Skegness
PE25 3LU

MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees on 25 June 2025. and signed on the board's behalf by:

.....
D Drew - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MABLETHORPE WILDLIFE RESCUE**

Independent examiner's report to the trustees of Mablethorpe Wildlife Rescue ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Charities Act 2011 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102))

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.

Mr D Johnson MAAT

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

Date: 25 June 2025

MABLETHORPE WILDLIFE RESCUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

		2024	2023
		Unrestricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	124,155	12,634
Other trading activities	3	454,203	101,786
Investment income	4	490	157
Other income		<u>43,052</u>	<u>-</u>
Total		<u>621,900</u>	<u>114,577</u>
 EXPENDITURE ON			
Other	5	62,636	64,825
Charitable activities	6		
Rescue		<u>375,091</u>	<u>55,235</u>
Total		<u>437,727</u>	<u>120,060</u>
 NET INCOME/(EXPENDITURE)		184,173	(5,483)
 RECONCILIATION OF FUNDS			
Total funds brought forward		117,599	123,082
 TOTAL FUNDS CARRIED FORWARD		<u>301,772</u>	<u>117,599</u>

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE
REGISTERED CHARITY NUMBER 1173244
BALANCE SHEET
31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	12	89,928	90,530
CURRENT ASSETS			
Debtors	13	115,163	3,489
Cash at bank and in hand		<u>230,573</u>	<u>47,654</u>
		345,736	51,143
CREDITORS			
Amounts falling due within one year	14	(133,892)	(24,074)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>211,844</u>	<u>27,069</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>301,772</u>	117,599
NET ASSETS		<u>301,772</u>	<u>117,599</u>
FUNDS	15		
Unrestricted funds		<u>301,772</u>	<u>117,599</u>
TOTAL FUNDS		<u>301,772</u>	<u>117,599</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025 and were signed on its behalf by:

.....
D Drew - Trustee

MABLETHORPE WILDLIFE RESCUE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>189,358</u>	<u>(6,846)</u>
Net cash provided by/(used in) operating activities		<u>189,358</u>	<u>(6,846)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(6,929)</u>	<u>(15,450)</u>
Interest received		<u>490</u>	<u>157</u>
Net cash used in investing activities		<u>(6,439)</u>	<u>(15,293)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>182,919</u>	<u>(22,139)</u>
		<u>47,654</u>	<u>69,793</u>
Cash and cash equivalents at the end of the reporting period		<u>230,573</u>	<u>47,654</u>

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	184,173	(5,483)
Adjustments for:		
Depreciation charges	7,531	7,781
Interest received	(490)	(157)
Increase in debtors	(111,674)	(775)
Increase/(decrease) in creditors	<u>109,818</u>	<u>(8,212)</u>
Net cash provided by/(used in) operations	<u>189,358</u>	<u>(6,846)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23 £	Cash flow £	At 31.8.24 £
Net cash			
Cash at bank and in hand	<u>47,654</u>	<u>182,919</u>	<u>230,573</u>
	<u>47,654</u>	<u>182,919</u>	<u>230,573</u>
Total	<u>47,654</u>	<u>182,919</u>	<u>230,573</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements the Charity follows best practice as laid down in the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2019) and the Charities Act. The Charity constitutes a public benefit entity as defined by FRS102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except in so far as they are incapable of financial measurement.

Assets given for use by the charity are recognised as incoming resources for the year with the equivalent expenditure included in charitable expenditure. Where the donor intends the assets to be used on a continuing basis the expenditure has been treated as a fixed asset.

Gifts in kind are included at their estimated value. No amounts are included in the financial statements for services donated by volunteers.

Grants are included in income when they are receivable. Grants are considered to be receivable when there is evidence of entitlement, for example when the grant is formally expressed in writing and there are no conditions attached.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance and 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charities pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>124,155</u>	<u>12,634</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	105,992	101,786
Gate takings	334,545	-
Car park takings	<u>13,666</u>	<u>-</u>
	<u>454,203</u>	<u>101,786</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	<u>490</u>	<u>157</u>

5. OTHER

Other trading activities

	2024	2023
	£	£
Staff costs	24,150	23,321
Other operating leases	19,200	15,169
Rates & water	250	1,756
Light & heat	3,053	5,746
Post & stationery	258	234
Telephone	848	229
Insurance	585	532
Charity shop purchases	1,310	1,440
Repairs and renewals	<u>12,982</u>	<u>16,398</u>
	<u>62,636</u>	<u>64,825</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Rescue	<u>343,075</u>	<u>32,016</u>	<u>375,091</u>

7. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Rescue	<u>5,345</u>	<u>17,784</u>	<u>8,887</u>	<u>32,016</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	7,531	7,781
Other operating leases	<u>30,867</u>	<u>15,169</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	2024 £	2023 £
Trustees' salaries	<u>46,043</u>	<u>-</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	212,018	23,321
Social security costs	7,305	-
Other pension costs	<u>2,814</u>	<u>-</u>
	<u>222,137</u>	<u>23,321</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Trustees	2	3
Employees	<u>15</u>	<u>-</u>
	<u>17</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	12,634
Other trading activities	101,786
Investment income	<u>157</u>
Total	<u>114,577</u>
EXPENDITURE ON	
Other	64,825
Charitable activities	
Rescue	<u>55,235</u>
Total	<u>120,060</u>
NET INCOME/(EXPENDITURE)	(5,483)
RECONCILIATION OF FUNDS	
Total funds brought forward	123,082
TOTAL FUNDS CARRIED FORWARD	<u><u>117,599</u></u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 September 2023	56,314	33,839	26,945	117,098
Additions	<u>-</u>	<u>6,929</u>	<u>-</u>	<u>6,929</u>
At 31 August 2024	<u>56,314</u>	<u>40,768</u>	<u>26,945</u>	<u>124,027</u>
DEPRECIATION				
At 1 September 2023	-	17,674	8,894	26,568
Charge for year	<u>-</u>	<u>3,018</u>	<u>4,513</u>	<u>7,531</u>
At 31 August 2024	<u>-</u>	<u>20,692</u>	<u>13,407</u>	<u>34,099</u>
NET BOOK VALUE				
At 31 August 2024	<u>56,314</u>	<u>20,076</u>	<u>13,538</u>	<u>89,928</u>
At 31 August 2023	<u>56,314</u>	<u>16,165</u>	<u>18,051</u>	<u>90,530</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	25,029	-
Other debtors	59,120	1,638
VAT	-	1,166
Prepayments	<u>31,014</u>	<u>685</u>
	<u>115,163</u>	<u>3,489</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	38,344	8,521
Social security and other taxes	5,249	-
VAT	21,624	-
Other creditors	27,835	11,785
Pensions	6,566	-
Net wages	24,728	-
Accrued expenses	<u>9,546</u>	<u>3,768</u>
	<u>133,892</u>	<u>24,074</u>

15. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	117,599	184,173	301,772
	<u>117,599</u>	<u>184,173</u>	<u>301,772</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	621,900	(437,727)	184,173
	<u>621,900</u>	<u>(437,727)</u>	<u>184,173</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	123,082	(5,483)	117,599
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,082</u>	<u>(5,483)</u>	<u>117,599</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,577	(120,060)	(5,483)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>114,577</u>	<u>(120,060)</u>	<u>(5,483)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	123,082	178,690	301,772
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,082</u>	<u>178,690</u>	<u>301,772</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	736,477	(557,787)	178,690
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>736,477</u>	<u>(557,787)</u>	<u>178,690</u>

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

16. RELATED PARTY DISCLOSURES

Included in other creditors is a balance of £27,835 (2023 - £11,785) owed from Mablethorpe Seal Sanctuary Limited, of which Mr D Drew and Mrs C Drew are Directors. No interest is being charged on this balance.

The charity shop being used by the charity is owned by Mr D Drew, one of the trustees. During this year the charity paid £19,200 (2023 £15,425) in rent to Mr D Drew.

The zoo and car park being used by the charity from 1 February 2024 are being leased from Mablethorpe Seal Sanctuary Limited. During this period the lease charges were £11,667.

Included in trade debtors is £25,029, and in other debtors is £25,624 relating to Mablethorpe Seal Sanctuary Limited in respect of purchases which have been recharged.

MABLETHORPE WILDLIFE RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	124,155	12,634
Other trading activities		
Shop income	105,992	101,786
Gate takings	334,545	-
Car park takings	<u>13,666</u>	<u>-</u>
	454,203	101,786
Investment income		
Bank interest received	490	157
Other income		
Other income	200	-
Gift aid	<u>42,852</u>	<u>-</u>
	<u>43,052</u>	<u>-</u>
Total incoming resources	621,900	114,577
EXPENDITURE		
Other trading activities		
Wages	24,150	23,321
Other operating leases	19,200	15,169
Rates & water	250	1,756
Light & heat	3,053	5,746
Post & stationery	258	234
Telephone	848	229
Insurance	585	532
Charity shop purchases	1,310	1,440
Repairs and renewals	<u>12,982</u>	<u>16,398</u>
	62,636	64,825
Charitable activities		
Trustees' salaries	46,043	-
Wages	141,825	-
Social security	7,305	-
Pensions	2,814	-
Other operating leases	11,667	-
Rates and water	8,467	-
Insurance	7,290	-
Carried forward	<u>225,411</u>	<u>-</u>

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024	2023
	£	£
Charitable activities		
Brought forward	225,411	-
Light and heat	16,390	-
Animal feed & vet fees	69,587	38,982
Repairs and renewals	<u>31,687</u>	<u>-</u>
	343,075	38,982
 Support costs		
Finance		
Bank charges	5,345	-
Other		
Sundries	4,439	2,225
Motor and travel expenses	4,447	3,407
Advertising	84	-
Software Licences	1,283	-
Plant and machinery	3,018	3,101
Motor vehicles	<u>4,513</u>	<u>4,681</u>
	17,784	13,414
Governance costs		
Accountancy	8,887	2,094
Legal fees	<u>-</u>	<u>745</u>
	8,887	2,839
 Total resources expended	 <u>437,727</u>	 <u>120,060</u>
 Net income/(expenditure)	 <u>184,173</u>	 <u>(5,483)</u>

MABLETHORPE WILDLIFE RESCUE

England & Wales - Charity number 1173244

Accounts

REGISTERED COMPANY NUMBER: 10325936 (England and Wales)
REGISTERED CHARITY NUMBER: 1173244

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
MABLETHORPE WILDLIFE RESCUE**

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
LN11 9NB

MABLETHORPE WILDLIFE RESCUE
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FOR THE YEAR ENDED 31 AUGUST 2023

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MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

We are Mablethorpe's leading charity wildlife rescue rehabilitation centre for the rescue and release of wildlife.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in its governing documents are as follows:

For the benefit of the public, to relieve the suffering of seals and seal pups in need of care and attention. In particular, to provide care and treatment to all local wildlife until such time as they can be safely released into the wild. To raise awareness and educate the public as to the seals' natural environment and welfare needs.

In shaping our objectives for the period and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance Public benefit: running a charity (PB2).

ACHIEVEMENT AND PERFORMANCE

After the successful set up of the charity and the shop we have gained a huge support from the public and continue to aid in the care of wildlife.

Over the period, the money raised through the charity shop and donations have paid for various things listed below:

Vets bills
Food Bills
Rent of the charity Shop (high street)
Utilities for shop (high street) and hospital onsite at the Zoo
Wage for one staff member at the charity

FINANCIAL REVIEW

Financial position

Shop takings for the year decreased from £106,625 in 2022 to £101,786 in this current year. We continued to have support from the public during this year and our donations received were £12,634 (2022 £11,400).

Resources expended in the year were £120,060 compared to £92,732 expended in the prior year.

Overall we have net expenses over income for this year of £5,483 (2022 net income over expenditure for this year of £25,295).

Reserves policy

The trustees aim to maintain the reserves at a minimum of three months worth of future charitable expenditure. As at 31 August 2023, the balance held as unrestricted funds was £117,599. Actual three month cash payments total approximately £30,100, which show the current level of reserves is enough to cover three months worth of charitable expenditure.

Our Charity shop, along with donations made by the public, are the main contribution to the survival and ongoing care we provide for the wildlife that comes into the centre.

FUTURE PLANS

We are aware that in the past our funding has relied solely on donations and charity shop income, therefore the search for further funding for the services we provide shall continue.

As of February 2024 the Charity gained additional funding through the zoo entry fee and gift aid to further increase the revenue stream of the Charity.

In addition to this the Charity still continues to receive beneficiary donations, which will help with the future plans for the charity's zoo going forward.

MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee and the governing document is the articles of association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10325936 (England and Wales)

Registered Charity number

1173244

Registered office

Quebec Road
North End
Mablethorpe
Lincolnshire
LN12 1QG

Trustees

D Drew
Mrs C Drew
A Hollingsworth (appointed 15.4.2023) (resigned 31.12.2023)
M Woodcock (appointed 23.1.2024)
B Hutchinson (appointed 22.1.2024)
Mrs C Martin (appointed 22.1.2024)
M Chambers (appointed 3.10.2023)

Independent Examiner

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
LN11 9NB

Bankers

Barclays Bank PLC
65 Lumley Road
Skegness
PE25 3LU

Approved by order of the board of trustees on 28 May 2024 and signed on its behalf by:

D Drew - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MABLETHORPE WILDLIFE RESCUE**

Independent examiner's report to the trustees of Mablethorpe Wildlife Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr D Johnson MAAT

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
LN11 9NB

28 May 2024

MABLETHORPE WILDLIFE RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		12,634	11,400
Other trading activities	2	101,786	106,625
Investment income	3	<u>157</u>	<u>2</u>
Total		<u>114,577</u>	<u>118,027</u>
 EXPENDITURE ON			
Other		46,455	37,730
Charitable activities			
Rescue		<u>73,605</u>	<u>55,002</u>
Total		<u>120,060</u>	<u>92,732</u>
 NET INCOME/(EXPENDITURE)		(5,483)	25,295
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>123,082</u>	<u>97,787</u>
 TOTAL FUNDS CARRIED FORWARD		<u>117,599</u>	<u>123,082</u>

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

**BALANCE SHEET
31 AUGUST 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	90,530	82,861
CURRENT ASSETS			
Debtors	9	3,489	2,714
Cash at bank and in hand		<u>47,654</u>	<u>69,793</u>
		51,143	72,507
CREDITORS			
Amounts falling due within one year	10	(24,074)	(32,286)
NET CURRENT ASSETS		<u>27,069</u>	<u>40,221</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		117,599	123,082
NET ASSETS		<u>117,599</u>	<u>123,082</u>
FUNDS	12		
Unrestricted funds		<u>117,599</u>	<u>123,082</u>
TOTAL FUNDS		<u>117,599</u>	<u>123,082</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2024 and were signed on its behalf by:

D Drew - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except in so far as they are incapable of financial measurement.

Assets given for use by the charity are recognised as incoming resources for the year with the equivalent expenditure included in charitable expenditure. Where the donor intends the assets to be used on a continuing basis the expenditure has been treated as a fixed asset.

Gifts in kind are included at their estimated value. No amounts are included in the financial statements for services donated by volunteers.

Grants are included in income when they are receivable. Grants are considered to be receivable when there is evidence of entitlement, for example when the grant is formally expressed in writing and there are no conditions attached.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	<u>101,786</u>	<u>106,625</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	<u>157</u>	<u>2</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	7,781	6,543
Other operating leases	15,169	13,062
Deficit on disposal of fixed assets	<u>-</u>	<u>505</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Trustees	3	3
Employees	3	2
Volunteers	<u>12</u>	<u>9</u>
	<u>18</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	11,400
Other trading activities	106,625
Investment income	<u>2</u>
Total	<u>118,027</u>
EXPENDITURE ON	
Other	37,730
Charitable activities	
Rescue	<u>55,002</u>
Total	<u>92,732</u>
NET INCOME	25,295
RECONCILIATION OF FUNDS	
Total funds brought forward	97,787
TOTAL FUNDS CARRIED FORWARD	<u><u>123,082</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 September 2022	56,314	30,384	14,950	101,648
Additions	<u>-</u>	<u>3,455</u>	<u>11,995</u>	<u>15,450</u>
At 31 August 2023	<u>56,314</u>	<u>33,839</u>	<u>26,945</u>	<u>117,098</u>
DEPRECIATION				
At 1 September 2022	-	14,573	4,214	18,787
Charge for year	<u>-</u>	<u>3,101</u>	<u>4,680</u>	<u>7,781</u>
At 31 August 2023	<u>-</u>	<u>17,674</u>	<u>8,894</u>	<u>26,568</u>
NET BOOK VALUE				
At 31 August 2023	<u>56,314</u>	<u>16,165</u>	<u>18,051</u>	<u>90,530</u>
At 31 August 2022	<u>56,314</u>	<u>15,811</u>	<u>10,736</u>	<u>82,861</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	1,638	-
VAT	1,166	1,919
Prepayments	685	795
	<u>3,489</u>	<u>2,714</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	8,521	10,138
Other creditors	11,785	20,474
Accrued expenses	3,768	1,674
	<u>24,074</u>	<u>32,286</u>

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	-	7,875

12. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	123,082	(5,483)	117,599
	<u>123,082</u>	<u>(5,483)</u>	<u>117,599</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	114,577	(120,060)	(5,483)
	<u>114,577</u>	<u>(120,060)</u>	<u>(5,483)</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	97,787	25,295	123,082
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>97,787</u>	<u>25,295</u>	<u>123,082</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,027	(92,732)	25,295
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>118,027</u>	<u>(92,732)</u>	<u>25,295</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	97,787	19,812	117,599
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>97,787</u>	<u>19,812</u>	<u>117,599</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,604	(212,792)	19,812
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>232,604</u>	<u>(212,792)</u>	<u>19,812</u>

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

13. RELATED PARTY DISCLOSURES

Included in other creditors is a balance of £11,785 (2022 £20,474) owed to Mablethorpe Seal Sanctuary Limited, of which Mr D Drew and Mrs C Drew are Directors. No interest is being charged on this balance.

During this year the shop being used by the charity was purchased by Mr D Drew, one of the trustees. During this year the charity paid £15,425 (2022 £9,000) in rent to Mr D Drew.

MABLETHORPE WILDLIFE RESCUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,634	11,400
Other trading activities		
Shop income	101,786	106,625
Investment income		
Bank interest received	<u>157</u>	<u>2</u>
Total incoming resources	114,577	118,027
EXPENDITURE		
Other trading activities		
Fundraising events	-	226
Wages	23,321	18,715
Other operating leases	15,169	13,062
Rates & water	1,756	2,390
Light & heat	5,746	2,906
Post & stationery	234	195
Telephone	<u>229</u>	<u>236</u>
	46,455	37,730
Charitable activities		
Insurance	532	-
Animal feed & vet fees	38,982	33,295
Shop purchases	<u>1,440</u>	<u>2,280</u>
	40,954	35,575
Support costs		
Management		
Motor and travel expenses	3,407	4,832
Sundries	2,225	242
Repairs & renewals	16,398	5,086
Plant and machinery depreciation	3,101	2,964
Motor vehicle depreciation	4,681	3,579
(Gain)/Loss on sale of tangible fixed assets	<u>-</u>	<u>505</u>
	29,812	17,208
Finance		
Bank charges	-	239

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
Finance		
Governance costs		
Accountancy and legal fees	2,094	1,128
Legal fees	<u>745</u>	<u>852</u>
	<u>2,839</u>	<u>1,980</u>
Total resources expended	<u>120,060</u>	<u>92,732</u>
Net (expenditure)/income	<u>(5,483)</u>	<u>25,295</u>

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

England & Wales - Charity number 1173244

Accounts

REGISTERED COMPANY NUMBER: 10325936 (England and Wales)
REGISTERED CHARITY NUMBER: 1173244

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
MABLETHORPE WILDLIFE RESCUE**

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

MABLETHORPE WILDLIFE RESCUE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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MABLETHORPE WILDLIFE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

We are Mablethorpe's leading charity wildlife rescue rehabilitation centre for the rescue and release of wildlife.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in its governing documents are as follows:

For the benefit of the public, to relieve the suffering of seals and seal pups in need of care and attention. In particular, to provide care and treatment to all local wildlife until such time as they can be safely released into the wild. To raise awareness and educate the public as to the seals' natural environment and welfare needs.

In shaping our objectives for the period and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance Public benefit: running a charity (PB2).

ACHIEVEMENT AND PERFORMANCE

After the successful set up of the charity and the shop we have gained a huge support from the public and continue to aid in the care of wildlife.

Over the period, the money raised through the charity shop and donations have paid for various things listed below:

- Vets bills
- Food Bills
- Rent of the charity Shop (high street)
- Utilities for shop (high street) and hospital onsite at the Zoo
- Wage for one staff member at the charity

FINANCIAL REVIEW

Financial position

Shop takings for the year increased from £48,250 in 2021 to £106,625 in this current year. We continued to have support from the public during this year and our donations received were £11,400 (2021 £19,384). In addition to this we received £nil (2021 £12,336) in grants from the local council.

Resources expended in the year were £92,732 compared to £73,399 expended in the prior year.

Overall we have net income over expenditure for this year of £25,295 (2021 £6,588).

Reserves policy

The trustees aim to maintain the reserves at a minimum of three months worth of future charitable expenditure. As at 31 August 2022, the balance held as unrestricted funds was £123,082. Actual three month cash payments total approximately £23,200, which show the current level of reserves is enough to cover three months worth of charitable expenditure.

Our Charity shop, along with donations made by the public, are the main contribution to the survival and ongoing care we provide for the wildlife that comes into the centre.

MABLETHORPE WILDLIFE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

FUTURE PLANS

We are aware that our funding currently relies solely on donations and charity shop income, therefore the search for further funding for the services we provide shall continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee and the governing document is the articles of association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10325936 (England and Wales)

Registered Charity number

1173244

Registered office

Quebec Road
North End
Mablethorpe
Lincolnshire
LN12 1QG

Trustees

D Drew
Mrs C Drew
Miss A Ellis (resigned 12.10.2021)
A Hollingsworth (resigned 12.10.2021)
G S Crimes (resigned 12.9.2021)
Mrs M Watson Butcher (resigned 12.10.2021)
A Hollingsworth (appointed 15.4.2023)

Independent Examiner

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

Bankers

Barclays Bank PLC
65 Lumley Road
Skegness
PE25 3LU

Approved by order of the board of trustees on 24 May 2023 and signed on its behalf by:

MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

D Drew - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MABLETHORPE WILDLIFE RESCUE**

Independent examiner's report to the trustees of Mablethorpe Wildlife Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr D Johnson MAAT

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

26 May 2023

MABLETHORPE WILDLIFE RESCUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		11,400	19,384
Other trading activities	2	106,625	48,250
Investment income	3	2	17
Other income		<u>-</u>	<u>12,336</u>
Total		<u>118,027</u>	<u>79,987</u>
 EXPENDITURE ON			
Other		37,730	26,721
Charitable activities			
Rescue		<u>55,002</u>	<u>46,678</u>
Total		<u>92,732</u>	<u>73,399</u>
 NET INCOME		 25,295	 6,588
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>97,787</u>	<u>91,199</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>123,082</u>	 <u>97,787</u>

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

**BALANCE SHEET
31 AUGUST 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	8	82,861	91,314
CURRENT ASSETS			
Debtors	9	2,714	929
Cash at bank and in hand		<u>69,793</u>	<u>35,956</u>
		72,507	36,885
CREDITORS			
Amounts falling due within one year	10	(32,286)	(30,412)
NET CURRENT ASSETS		<u>40,221</u>	<u>6,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		123,082	97,787
NET ASSETS		<u>123,082</u>	<u>97,787</u>
FUNDS			
Unrestricted funds	12	<u>123,082</u>	<u>97,787</u>
TOTAL FUNDS		<u>123,082</u>	<u>97,787</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

BALANCE SHEET - continued
31 AUGUST 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2023 and were signed on its behalf by:

D Drew - Trustee

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except in so far as they are incapable of financial measurement.

Assets given for use by the charity are recognised as incoming resources for the year with the equivalent expenditure included in charitable expenditure. Where the donor intends the assets to be used on a continuing basis the expenditure has been treated as a fixed asset.

Gifts in kind are included at their estimated value. No amounts are included in the financial statements for services donated by volunteers.

Grants are included in income when they are receivable. Grants are considered to be receivable when there is evidence of entitlement, for example when the grant is formally expressed in writing and there are no conditions attached.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	<u>106,625</u>	<u>48,250</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	<u>2</u>	<u>17</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	6,543	4,707
Other operating leases	13,062	13,062
(Deficit)/surplus on disposal of fixed assets	<u>505</u>	<u>(209)</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Trustees	3	6
Employees	2	2
Volunteers	<u>9</u>	<u>8</u>
	<u>14</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	19,384
Other trading activities	48,250
Investment income	17
Other income	<u>12,336</u>
Total	<u>79,987</u>
EXPENDITURE ON	
Other	26,721
Charitable activities	
Rescue	<u>46,678</u>
Total	<u>73,399</u>
NET INCOME	6,588
RECONCILIATION OF FUNDS	
Total funds brought forward	91,199

TOTAL FUNDS CARRIED FORWARD	<u>97,787</u>

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 September 2021	56,314	31,789	16,550	104,653
Additions	-	800	-	800
Disposals	-	<u>(2,205)</u>	<u>(1,600)</u>	<u>(3,805)</u>
At 31 August 2022	<u>56,314</u>	<u>30,384</u>	<u>14,950</u>	<u>101,648</u>
DEPRECIATION				
At 1 September 2021	-	12,104	1,235	13,339
Charge for year	-	2,964	3,579	6,543
Eliminated on disposal	-	<u>(495)</u>	<u>(600)</u>	<u>(1,095)</u>
At 31 August 2022	<u>-</u>	<u>14,573</u>	<u>4,214</u>	<u>18,787</u>
NET BOOK VALUE				
At 31 August 2022	<u>56,314</u>	<u>15,811</u>	<u>10,736</u>	<u>82,861</u>
At 31 August 2021	<u>56,314</u>	<u>19,685</u>	<u>15,315</u>	<u>91,314</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
VAT	1,919	-
Prepayments	<u>795</u>	<u>929</u>
	<u>2,714</u>	<u>929</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	10,138	10,060
Other creditors	20,474	17,474
Accrued expenses	<u>1,674</u>	<u>2,878</u>
	<u>32,286</u>	<u>30,412</u>

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	7,875	13,500
Between one and five years	<u>-</u>	<u>7,875</u>
	<u>7,875</u>	<u>21,375</u>

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	97,787	25,295	123,082
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>97,787</u>	<u>25,295</u>	<u>123,082</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,027	(92,732)	25,295
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>118,027</u>	<u>(92,732)</u>	<u>25,295</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	91,199	6,588	97,787
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>91,199</u>	<u>6,588</u>	<u>97,787</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,987	(73,399)	6,588
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>79,987</u>	<u>(73,399)</u>	<u>6,588</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	91,199	31,883	123,082
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>91,199</u>	<u>31,883</u>	<u>123,082</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,014	(166,131)	31,883
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,014</u>	<u>(166,131)</u>	<u>31,883</u>

13. RELATED PARTY DISCLOSURES

Included in other creditors is a balance of £20,474 (2021 £17,474) owed to Mablethorpe Seal Sanctuary Limited, of which Mr D Drew and Mrs C Drew are Directors. No interest is being charged on this balance.

During this year the shop being used by the charity was purchased by Mr D Drew, one of the trustees. During this year the charity paid £9,000 in rent to Mr D Drew.

MABLETHORPE WILDLIFE RESCUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,400	19,384
Other trading activities		
Shop income	106,625	48,250
Investment income		
Bank interest received	2	17
Other income		
ELDC grant	<u>-</u>	<u>12,336</u>
Total incoming resources	118,027	79,987
 EXPENDITURE		
Other trading activities		
Fundraising events	226	96
Wages	18,715	9,665
Other operating leases	13,062	13,062
Rates & water	2,390	1,806
Light & heat	2,906	1,794
Post & stationery	195	62
Telephone	<u>236</u>	<u>236</u>
	37,730	26,721
Charitable activities		
Animal feed & vet fees	33,295	32,185
Shop purchases	<u>2,280</u>	<u>1,319</u>
	35,575	33,504
Support costs		
Management		
Motor and travel expenses	4,832	1,694
Sundries	242	50
Repairs & renewals	5,086	5,157
Carried forward	10,160	6,901

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
Management		
Brought forward	10,160	6,901
Plant and machinery depreciation	2,964	3,740
Motor vehicle depreciation	3,579	968
(Gain)/Loss on sale of tangible fixed assets	<u>505</u>	<u>(209)</u>
	17,208	11,400
Finance		
Bank charges	239	-
Other 3		
Hire purchase	-	262
Governance costs		
Accountancy and legal fees	1,128	1,512
Legal fees	<u>852</u>	<u>-</u>
	<u>1,980</u>	<u>1,512</u>
Total resources expended	<u>92,732</u>	<u>73,399</u>
Net income	<u><u>25,295</u></u>	<u><u>6,588</u></u>

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

England & Wales - Charity number 1173244

Accounts

REGISTERED COMPANY NUMBER: 10325936 (England and Wales)
REGISTERED CHARITY NUMBER: 1173244

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
MABLETHORPE WILDLIFE RESCUE**

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

MABLETHORPE WILDLIFE RESCUE
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FOR THE YEAR ENDED 31 AUGUST 2021

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MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

We are Mablethorpe's leading charity wildlife rescue rehabilitation centre for the rescue and release of wildlife.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in its governing documents are as follows:

For the benefit of the public, to relieve the suffering of seals and seal pups in need of care and attention. In particular, to provide care and treatment to all local wildlife until such time as they can be safely released into the wild. To raise awareness and educate the public as to the seals' natural environment and welfare needs.

In shaping our objectives for the period and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance Public benefit: running a charity (PB2).

ACHIEVEMENT AND PERFORMANCE

After the successful set up of the charity and the shop we have gained a huge support from the public and continue to aid in the care of wildlife.

Over the period, the money raised through the charity shop and donations have paid for various things listed below:

- Vets bills
- Food Bills
- Rent of the charity Shop (high street)
- Utilities for shop (high street) and hospital onsite at the Zoo
- Wage for one staff member at the charity

FINANCIAL REVIEW

Financial position

From March 2020 the charity's income was affected by the coronavirus pandemic, as the charity shop along with many other shops was forced to temporarily close several times. As a result of this shop takings for the year fell from £72,294 in 2019 to £55,744 in 2020 to £48,250 in 2021. We continued to have support from the public during this year and our donations received were £19,384 (2020 £28,999). In addition to this we received £12,336 in grants from the local council (2020 £10,000).

Our resources expended in the year at £73,399 remained in line with the £76,490 expended in the prior year.

Overall we have net income over expenditure for this year of £6,588 (2020 £18,253).

This together with the excess income last year has allowed us to spend £26,209 on a new van and equipment for the charity.

MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain the reserves at a minimum of three months worth of future charitable expenditure. As at 31 August 2021, the balance held as unrestricted funds was £97,787. Actual three month cash payments total approximately £18,500, which show the current level of reserves is enough to cover three months worth of charitable expenditure.

Our Charity shop, along with donations made by the public, are the main contribution to the survival and ongoing care we provide for the wildlife that comes into the centre.

FUTURE PLANS

We are aware that our funding currently relies solely on donations and charity shop income, therefore the search for further funding for the services we provide shall continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee and the governing document is the articles of association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10325936 (England and Wales)

Registered Charity number

1173244

Registered office

Quebec Road
North End
Mablethorpe
Lincolnshire
LN12 1QG

Trustees

D Drew
Mrs C Drew
Miss A Ellis (resigned 1.4.2022)
A Hollingsworth
G S Crimes (resigned 12.10.2021)
Mrs M Watson Butcher

Independent Examiner

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

MABLETHORPE WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank PLC
65 Lumley Road
Skegness
PE25 3LU

Approved by order of the board of trustees on 22 May 2022 and signed on its behalf by:

D Drew - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MABLETHORPE WILDLIFE RESCUE**

Independent examiner's report to the trustees of Mablethorpe Wildlife Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr D Johnson
MAAT
Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

23 May 2022

MABLETHORPE WILDLIFE RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		19,384	28,999
Other trading activities	2	48,250	55,744
Investment income	3	17	-
Other income		12,336	10,000
Total		79,987	94,743
EXPENDITURE ON			
Other		26,721	28,980
Charitable activities			
Rescue		46,678	47,550
Other		-	(40)
Total		73,399	76,490
NET INCOME		6,588	18,253
RECONCILIATION OF FUNDS			
Total funds brought forward		91,199	72,946
TOTAL FUNDS CARRIED FORWARD		97,787	91,199

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

**BALANCE SHEET
31 AUGUST 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	91,314	76,104
CURRENT ASSETS			
Debtors	9	929	440
Cash at bank and in hand		35,956	45,807
		36,885	46,247
CREDITORS			
Amounts falling due within one year	10	(30,412)	(31,152)
		6,473	15,095
NET CURRENT ASSETS			
		97,787	91,199
TOTAL ASSETS LESS CURRENT LIABILITIES			
		97,787	91,199
NET ASSETS			
		97,787	91,199
FUNDS			
Unrestricted funds	12	97,787	91,199
		97,787	91,199
TOTAL FUNDS			

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

BALANCE SHEET - continued
31 AUGUST 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2022 and were signed on its behalf by:

D Drew - Trustee

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except in so far as they are incapable of financial measurement.

Assets given for use by the charity are recognised as incoming resources for the year with the equivalent expenditure included in charitable expenditure. Where the donor intends the assets to be used on a continuing basis the expenditure has been treated as a fixed asset.

Gifts in kind are included at their estimated value. No amounts are included in the financial statements for services donated by volunteers.

Grants are included in income when they are receivable. Grants are considered to be receivable when there is evidence of entitlement, for example when the grant is formally expressed in writing and there are no conditions attached.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance and 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	<u>48,250</u>	<u>55,744</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	<u>17</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	4,707	4,954
Other operating leases	13,062	13,062
Surplus on disposal of fixed assets	(209)	-
	<u></u>	<u></u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Trustees	6	6
Volunteers	10	10
	<u>16</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	28,999
Other trading activities	55,744
Other income	<u>10,000</u>
Total	94,743
 EXPENDITURE ON	
Other	28,980
Charitable activities	
Rescue	47,550
Other	<u>(40)</u>
Total	76,490
 NET INCOME	<u>18,253</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	72,946
 TOTAL FUNDS CARRIED FORWARD	<u><u>91,199</u></u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 September 2020	56,314	21,128	14,200	91,642
Additions	-	11,259	14,950	26,209
Disposals	-	(598)	(12,600)	(13,198)
At 31 August 2021	<u>56,314</u>	<u>31,789</u>	<u>16,550</u>	<u>104,653</u>
DEPRECIATION				
At 1 September 2020	-	8,579	6,959	15,538
Charge for year	-	3,739	968	4,707
Eliminated on disposal	-	(214)	(6,692)	(6,906)
At 31 August 2021	<u>-</u>	<u>12,104</u>	<u>1,235</u>	<u>13,339</u>
NET BOOK VALUE				
At 31 August 2021	<u>56,314</u>	<u>19,685</u>	<u>15,315</u>	<u>91,314</u>
At 31 August 2020	<u>56,314</u>	<u>12,549</u>	<u>7,241</u>	<u>76,104</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	<u>929</u>	<u>440</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Hire purchase (see note 11)	-	1,361
Trade creditors	10,060	12,634
Other creditors	17,474	14,474
Accrued expenses	2,878	2,683
	<u>30,412</u>	<u>31,152</u>

11. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2021	2020
	£	£
Net obligations repayable:		
Within one year	-	1,361
	<u>-</u>	<u>1,361</u>
	Non-cancellable operating leases	
	2021	2020
	£	£
Within one year	13,500	13,500
Between one and five years	7,875	21,375
	<u>21,375</u>	<u>34,875</u>

12. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	91,199	6,588	97,787
	<u>91,199</u>	<u>6,588</u>	<u>97,787</u>
TOTAL FUNDS	<u>91,199</u>	<u>6,588</u>	<u>97,787</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,987	(73,399)	6,588
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>79,987</u>	<u>(73,399)</u>	<u>6,588</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	72,946	18,253	91,199
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>72,946</u>	<u>18,253</u>	<u>91,199</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,743	(76,490)	18,253
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>94,743</u>	<u>(76,490)</u>	<u>18,253</u>

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	72,946	24,841	97,787
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>72,946</u>	<u>24,841</u>	<u>97,787</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,730	(149,889)	24,841
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>174,730</u>	<u>(149,889)</u>	<u>24,841</u>

13. RELATED PARTY DISCLOSURES

Included in other creditors is a balance of £17,474 (2020 £14,474) owed to Mablethorpe Seal Sanctuary Limited, of which Mr D Drew and Mrs C Drew are Directors. No interest is being charged on this balance.

MABLETHORPE WILDLIFE RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,384	28,999
Other trading activities		
Shop income	48,250	55,744
Investment income		
Bank interest received	17	-
Other income		
ELDC grant	12,336	10,000
Total incoming resources	79,987	94,743
EXPENDITURE		
Other trading activities		
Fundraising events	96	96
Wages	9,665	10,241
Other operating leases	13,062	13,062
Rates & water	1,806	1,537
Light & heat	1,794	3,171
Post & stationery	62	635
Telephone	236	238
	26,721	28,980
Charitable activities		
Animal feed & vet fees	32,185	34,183
Shop purchases	1,319	693
	33,504	34,876
Support costs		
Management		
Motor and travel expenses	1,694	3,128
Carried forward	1,694	3,128

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021	2020
	£	£
Management		
Brought forward	1,694	3,128
Sundries	50	279
Repairs & renewals	5,157	2,181
Plant and machinery depreciation	3,740	2,718
Motor vehicle depreciation	968	2,236
(Gain)/Loss on sale of tangible fixed assets	(209)	-
	<u>11,400</u>	<u>10,542</u>
 Other 3		
Hire purchase	262	630
 Governance costs		
Accountancy and legal fees	1,512	1,462
 Total resources expended	<u>73,399</u>	<u>76,490</u>
 Net income	<u>6,588</u>	<u>18,253</u>

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

England & Wales - Charity number 1173244

Accounts

REGISTERED COMPANY NUMBER: 10325936 (England and Wales)
REGISTERED CHARITY NUMBER: 1173244

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
MABLETHORPE WILDLIFE RESCUE**

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

MABLETHORPE WILDLIFE RESCUE
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FOR THE YEAR ENDED 31 AUGUST 2020

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MABLETHORPE WILDLIFE RESCUE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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).

We are Mablethorpe's leading charity wildlife rescue rehabilitation centre for the rescue and release of wildlife.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in its governing documents are as follows:

For the benefit of the public, to relieve the suffering of seals and seal pups in need of care and attention. In particular, to provide care and treatment to all local wildlife until such time as they can be safely released into the wild. To raise awareness and educate the public as to the seals' natural environment and welfare needs.

In shaping our objectives for the period and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance Public benefit: running a charity (PB2).

ACHIEVEMENT AND PERFORMANCE

After the successful set up of the charity and the shop we have gained a huge support from the public and continue to aid in the care of wildlife.

Over the period, the money raised through the charity shop and donations have paid for various things listed below:

- Vets bills
- Food Bills
- Rent of the charity Shop (high street)
- Utilities for shop (high street) and hospital onsite at the Zoo
- Wage for one staff member at the charity

FINANCIAL REVIEW

Financial position

From March 2020 the charity's income was affected by the coronavirus pandemic, as the charity shop along with many other shops was forced to temporarily close. As a result of this our shop takings for the year fell from £72,294 in 2019 to £55,744. We did however gain support from the public and our donations received increased from £5,687 to £28,999. In addition to this we received a £10,000 grant from the local council.

Our resources expended in the year at £76,490 remained in line with the £78,162 expended in the prior year.

Overall we have net income over expenditure for this year of £18,253 compared to net expenditure over income last year of £181.

This has allowed us to move £20,000 into a reserve account to make sure that the charity will be able to continue its work into the future.

MABLETHORPE WILDLIFE RESCUE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2020

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain the reserves at a minimum of three months worth of future charitable expenditure. As at 31 August 2020, the balance held as unrestricted funds was £91,199. Actual three month cash payments total approximately £19,500, which show the current level of reserves is enough to cover three months worth of charitable expenditure.

Our Charity shop, along with donations made by the public, are the main contribution to the survival and ongoing care we provide for the wildlife that comes into the centre.

FUTURE PLANS

We are aware that our funding currently relies solely on donations and charity shop income, therefore the search for further funding for the services we provide shall continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee and the governing document is the articles of association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10325936 (England and Wales)

Registered Charity number

1173244

Registered office

Quebec Road
North End
Mablethorpe
Lincolnshire
LN12 1QG

Trustees

D Drew
Mrs C Drew
Miss A Ellis
A Hollingsworth
G S Crimes
Mrs M Watson Butler

MABLETHORPE WILDLIFE RESCUE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

Bankers

Barclays Bank PLC
41 High Street
Mablethorpe
LN12 1AX

Approved by order of the board of trustees on 27 May 2021 and signed on its behalf by:

D Drew - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MABLETHORPE WILDLIFE RESCUE**

Independent examiner's report to the trustees of Mablethorpe Wildlife Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr D Johnson
AAT
Dexter & Sharpe (Louth)
Chartered Certified Accountants
1 Eastgate
Louth
Lincolnshire
LN11 9NB

27 May 2021

MABLETHORPE WILDLIFE RESCUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	2020	2019
		Unrestricted fund	Total funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		28,999	5,687
Other trading activities	2	55,744	72,294
Other income		<u>10,000</u>	<u>-</u>
Total		94,743	77,981
 EXPENDITURE ON			
Other		28,980	30,825
Charitable activities			
Rescue		47,550	47,337
Other		<u>(40)</u>	<u>-</u>
Total		76,490	78,162
NET INCOME/(EXPENDITURE)		18,253	(181)
 RECONCILIATION OF FUNDS			
Total funds brought forward		72,946	73,127
TOTAL FUNDS CARRIED FORWARD		<u>91,199</u>	<u>72,946</u>

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

BALANCE SHEET

31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	6	76,104	79,458
CURRENT ASSETS			
Debtors	7	440	238
Cash at bank and in hand		<u>45,807</u>	<u>19,238</u>
		46,247	19,476
CREDITORS			
Amounts falling due within one year	8	<u>(31,152)</u>	<u>(24,627)</u>
NET CURRENT ASSETS		<u>15,095</u>	<u>(5,151)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		91,199	74,307
CREDITORS			
Amounts falling due after more than one year	9	-	(1,361)
NET ASSETS		<u>91,199</u>	<u>72,946</u>
FUNDS			
Unrestricted funds	11	<u>91,199</u>	<u>72,946</u>
TOTAL FUNDS		<u>91,199</u>	<u>72,946</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

BALANCE SHEET - continued

31 AUGUST 2020

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 May 2021 and were signed on its behalf by:

D Drew - Trustee

The notes form part of these financial statements

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except in so far as they are incapable of financial measurement.

Assets given for use by the charity are recognised as incoming resources for the year with the equivalent expenditure included in charitable expenditure. Where the donor intends the assets to be used on a continuing basis the expenditure has been treated as a fixed asset.

Gifts in kind are included at their estimated value. No amounts are included in the financial statements for services donated by volunteers.

Grants are included in income when they are receivable. Grants are considered to be receivable when there is evidence of entitlement, for example when the grant is formally expressed in writing and there are no conditions attached.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Shop income	<u>55,744</u>	<u>72,294</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	4,954	5,516
Other operating leases	<u>13,062</u>	<u>13,062</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,687
Other trading activities	<u>72,294</u>
Total	77,981
EXPENDITURE ON	
Other	30,825
Charitable activities	
Rescue	47,337
	<u> </u>
Total	78,162
	<u> </u>
NET INCOME/(EXPENDITURE)	(181)
RECONCILIATION OF FUNDS	
Total funds brought forward	73,127
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>72,946</u>

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 September 2019	56,314	21,128	12,600	90,042
Additions	<u>-</u>	<u>-</u>	<u>1,600</u>	<u>1,600</u>
At 31 August 2020	<u>56,314</u>	<u>21,128</u>	<u>14,200</u>	<u>91,642</u>
DEPRECIATION				
At 1 September 2019	-	5,861	4,723	10,584
Charge for year	<u>-</u>	<u>2,718</u>	<u>2,236</u>	<u>4,954</u>
At 31 August 2020	<u>-</u>	<u>8,579</u>	<u>6,959</u>	<u>15,538</u>
NET BOOK VALUE				
At 31 August 2020	<u>56,314</u>	<u>12,549</u>	<u>7,241</u>	<u>76,104</u>
At 31 August 2019	<u>56,314</u>	<u>15,267</u>	<u>7,877</u>	<u>79,458</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments	<u>440</u>	<u>238</u>

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

11. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	72,946	18,253	91,199
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>72,946</u>	<u>18,253</u>	<u>91,199</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,743	(76,490)	18,253
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>94,743</u>	<u>(76,490)</u>	<u>18,253</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	73,127	(181)	72,946
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,127</u>	<u>(181)</u>	<u>72,946</u>

MABLETHORPE WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,981	(78,162)	(181)
	<u>77,981</u>	<u>(78,162)</u>	<u>(181)</u>
TOTAL FUNDS	<u>77,981</u>	<u>(78,162)</u>	<u>(181)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	73,127	18,072	91,199
	<u>73,127</u>	<u>18,072</u>	<u>91,199</u>
TOTAL FUNDS	<u>73,127</u>	<u>18,072</u>	<u>91,199</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,724	(154,652)	18,072
	<u>172,724</u>	<u>(154,652)</u>	<u>18,072</u>
TOTAL FUNDS	<u>172,724</u>	<u>(154,652)</u>	<u>18,072</u>

MABLETHORPE WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

12. RELATED PARTY DISCLOSURES

Included in other creditors is a balance of £14,474 (2019 £12,294) owed to Mablethorpe Seal Sanctuary Limited, of which Mr D Drew and Mrs C Drew are Directors. No interest is being charged on this balance.

MABLETHORPE WILDLIFE RESCUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,999	5,687
Other trading activities		
Shop income	55,744	72,294
Other income		
ELDC grant	<u>10,000</u>	<u>-</u>
Total incoming resources	94,743	77,981
EXPENDITURE		
Other trading activities		
Fundraising events	96	96
Wages	10,241	12,257
Other operating leases	13,062	13,062
Rates & water	1,537	2,382
Light & heat	3,171	3,005
Post & stationery	635	23
Telephone	<u>238</u>	<u>-</u>
	28,980	30,825
Charitable activities		
Animal feed & vet fees	34,876	33,131
Support costs		
Management		
Motor and travel expenses	3,128	1,447
Sundries	279	2,684
Repairs & renewals	2,181	2,424
Plant and machinery depreciation	2,718	2,890
Carried forward	8,306	9,445

This page does not form part of the statutory financial statements

MABLETHORPE WILDLIFE RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	2020	2019
	£	£
Management		
Brought forward	8,306	9,445
Motor vehicle depreciation	<u>2,236</u>	<u>2,626</u>
	10,542	12,071
Other 3		
Hire purchase	630	630
Governance costs		
Accountancy and legal fees	<u>1,462</u>	<u>1,505</u>
Total resources expended	<u>76,490</u>	<u>78,162</u>
Net income/(expenditure)	<u>18,253</u>	<u>(181)</u>

This page does not form part of the statutory financial statements