

**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**

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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**

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### **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**

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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**

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**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**

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

The notes form part of these financial statements

**MABLETHORPE WILDLIFE RESCUE**

**BALANCE SHEET  
31 AUGUST 2025**

|  |       | <b>2025<br/>Unrestricted<br/>fund<br/>£</b> | <b>2024<br/>Total<br/>funds<br/>£</b> |
|--|-------|---|---------------------------------------|
| <b>FIXED ASSETS</b>                          | Notes |   |                                       |
| Tangible assets                              | 11    | <b>83,317</b>                               | 89,928                                |
| <b>CURRENT ASSETS</b>                        |       |   |                                       |
| Stocks                                       | 12    | <b>25,000</b>                               | -                                     |
| Debtors                                      | 13    | <b>34,270</b>                               | 115,163                               |
| Cash at bank and in hand                     |       | <b><u>270,668</u></b>                       | <u>230,573</u>                        |
|  |       | <b>329,938</b>                              | 345,736                               |
| <b>CREDITORS</b>                             |       |   |                                       |
| Amounts falling due within one year          | 14    | <b>(113,510)</b>                            | (133,892)                             |
| <b>NET CURRENT ASSETS</b>                    |       | <b><u>216,428</u></b>                       | <u>211,844</u>                        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b><u>299,745</u></b>                       | <u>301,772</u>                        |
| <b>NET ASSETS</b>                            |       | <b><u>299,745</u></b>                       | <u>301,772</u>                        |
| <b>FUNDS</b>                                 | 15    |   |                                       |
| Unrestricted funds                           |       | <b><u>299,745</u></b>                       | <u>301,772</u>                        |
| <b>TOTAL FUNDS</b>                           |       | <b><u>299,745</u></b>                       | <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<br>£                    | 2024<br>£             |
|---|-------|------------------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                              |                       |
| 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>        |
| <b>Cash flows from investing activities</b>                               |       |                              |                       |
| 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>        |
|   |       |                              |                       |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <b>40,095</b>                | 182,919               |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u><b>230,573</b></u>        | <u>47,654</u>         |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u><b>270,668</b></u></u> | <u><u>230,573</u></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<br>£            | 2024<br>£             |
|---|----------------------|-----------------------|
| <b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b> | <b>(2,027)</b>       | 184,173               |
| <b>Adjustments for:</b>   |                      |                       |
| 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>        |
| <b>Net cash provided by operations</b>  | <b><u>38,745</u></b> | <b><u>189,358</u></b> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.9.24<br>£        | Cash flow<br>£       | At 31.8.25<br>£       |
|--------------------------|-----------------------|----------------------|-----------------------|
| <b>Net cash</b>          |                       |                      |                       |
| 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>        |
| <b>Total</b>             | <b><u>230,573</u></b> | <b><u>40,095</u></b> | <b><u>270,668</u></b> |

The notes form part of these financial statements

**MABLETHORPE WILDLIFE RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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

### 7. SUPPORT COSTS

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

### 8. TRUSTEES' REMUNERATION AND BENEFITS

|                    | 2025<br>£      | 2024<br>£     |
|--------------------|----------------|---------------|
| 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<br>£      | 2024<br>£      |
|-----------------------|----------------|----------------|
| 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<br>fund<br>£ |
|--|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                           |
| Donations and legacies                 | 124,155                   |
| Other trading activities               | 454,203                   |
| Investment income                      | 490                       |
| Other income                           | <u>43,052</u>             |
| <b>Total</b>                           | <u>621,900</u>            |
| <br><b>EXPENDITURE ON</b>              |                           |
| Raising funds                          | 62,636                    |
| <b>Charitable activities</b>           |                           |
| Rescue                                 | <u>375,091</u>            |
| <b>Total</b>                           | <u>437,727</u>            |
| <br><b>NET INCOME</b>                  | 184,173                   |
| <br><b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward            | 117,599                   |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>301,772</u></u>     |

**11. TANGIBLE FIXED ASSETS**

|  | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|--|---------------------------|-----------------------------|------------------------|----------------|
| <b>COST</b>                            |                           |                             |                        |                |
| At 1 September 2024 and 31 August 2025 | <u>56,314</u>             | <u>40,768</u>               | <u>26,945</u>          | <u>124,027</u> |
| <b>DEPRECIATION</b>                    |                           |                             |                        |                |
| 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>  |
| <b>NET BOOK VALUE</b>                  |                           |                             |                        |                |
| 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<br>£     | 2024<br>£ |
|--------|---------------|-----------|
| Stocks | <u>25,000</u> | <u>-</u>  |

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2025<br>£     | 2024<br>£      |
|---------------|---------------|----------------|
| 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<br>£      | 2024<br>£      |
|------------------------------|----------------|----------------|
| 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**

|                           | At 1.9.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | <u>301,772</u> | <u>(2,027)</u>                   | <u>299,745</u>     |
| <b>TOTAL FUNDS</b>        | <u>301,772</u> | <u>(2,027)</u>                   | <u>299,745</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | <u>700,341</u>             | <u>(702,368)</u>           | <u>(2,027)</u>            |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 117,599        | 184,173                          | 301,772            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 621,900                    | (437,727)                  | 184,173                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 117,599        | 182,146                          | 299,745            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,322,241                  | (1,140,095)                | 182,146                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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

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#### 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 reject of purchases which have been recharged.

# MABLETHORPE WILDLIFE RESCUE

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

|                                 | 2025<br>£      | 2024<br>£      |
|---------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations and legacies</b>   |                |                |
| Gifts                           | 1              | 4              |
| Donations                       | <u>56,170</u>  | <u>124,151</u> |
|                                 | 56,171         | 124,155        |
| <b>Other trading activities</b> |                |                |
| 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        |
| <b>Investment income</b>        |                |                |
| Bank interest received          | 1,350          | 490            |
| <b>Other income</b>             |                |                |
| Other income                    | -              | 200            |
| Gift aid                        | <u>43,530</u>  | <u>42,852</u>  |
|                                 | 43,530         | 43,052         |
| <b>Total incoming resources</b> | <b>700,341</b> | <b>621,900</b> |
| <b>EXPENDITURE</b>              |                |                |
| <b>Other trading activities</b> |                |                |
| 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         |
| <b>Charitable activities</b>    |                |                |
| Trustees' salaries              | 110,344        | 46,043         |
| Wages                           | 216,149        | 141,825        |
| Social security                 | 17,019         | 7,305          |
| Carried forward                 | <b>343,512</b> | <b>195,173</b> |

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<br>£             | 2024<br>£             |
|---------------------------------|-----------------------|-----------------------|
| <b>Charitable activities</b>    |                       |                       |
| 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>         |
|                                 | <b>603,915</b>        | <b>343,075</b>        |
| <b>Support costs</b>            |                       |                       |
| <b>Finance</b>                  |                       |                       |
| Bank charges                    | 6,305                 | 5,345                 |
| <b>Other</b>                    |                       |                       |
| 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>          |
|                                 | <b>18,819</b>         | <b>17,784</b>         |
| <b>Governance costs</b>         |                       |                       |
| Accountancy                     | 8,663                 | 8,887                 |
| Legal fees                      | <u>1,720</u>          | <u>-</u>              |
|                                 | <b><u>10,383</u></b>  | <b><u>8,887</u></b>   |
| Total resources expended        | <b><u>702,368</u></b> | <b><u>437,727</u></b> |
| <b>Net (expenditure)/income</b> | <b><u>(2,027)</u></b> | <b><u>184,173</u></b> |

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