

Charity registration number: 1176869

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Annual Report and Financial Statements

for the Year Ended 31 March 2024

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

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PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Reference and Administrative Details

Trustees	Ray Bucknell
	Lisa Shaw
	Karen Angela James Hunt
	Angela Cross
	Mrs Elizabeth Crompton
	Dee Tully-Bucknell
Charity Registration Number	1176869
Principal Office	40b Carsthorpe Road
	Hoylake
	Wirral
	CH47 4FB
Independent Examiner	GRC Accountants Ltd
	166 Banks Road
	West Kirby
	Wirral
	CH48 0RH

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31st of March 2024. 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 1st of January 2019).

Objectives and Activities

The stated objects of the charity are:

- For the benefit of the public to further the conservation and preservation of wildlife, including but not exclusively, hedgehogs within the Merseyside area for the benefit of the public to relieve the suffering and distress of wildlife in need of care and attention by providing rescue, care and rehabilitation service for sick, injured, or orphaned wildlife with the aim of releasing such animals back into the wild wherever possible.
- To advance the education of the public in the study of wildlife, including, but not exclusively hedgehogs and the care, methods of treatment, conservation and habitat of hedgehogs and other animals.

Overview of the year

This financial year has been a transitional year for Pawprints.

Appointment of new trustees

Firstly, there were a number of changes to the trustee board including the appointment of a new treasurer. The trustee board acknowledge the huge contribution of the outgoing treasurer for their work in the establishment and development of Pawprints.

Change of Focus

The trustees acknowledged that in the time that Pawprints has been established, the needs of the local hedgehog population have become much better served. There are a number of local hedgehog rescue centres providing a similar service to Pawprints. However, the same cannot be said for foxes. Therefore, the trustee board agreed to plan for the switch to become a fox-centred charity. The changes were planned to take place after the formal resignation of the outgoing treasurer on the 31st of December 2023. Draft revised charitable objects were submitted to the Charity Commission for approval on the 3rd of January 2024, although these had not been responded to at the close of the financial year on the 31st of March 2024.

Also, Pawprints registered a working name of Wirral Fox Rescue with the Charity Commission with the view that this would become the formal name in due course.

Hedgehogs

In view of the pending changes to the charity's objects, new hedgehog admissions were not accepted after October 2023. The charity still treated 55 hedgehogs during the course of the year of which 29 were successfully released. 5 hedgehogs remained at the centre to over-winter during their hibernation. These were successfully released during May 2024. At this point, all hedgehog activity ceased at Pawprints, and suitable announcements and social media posts were made.

Foxes

Sick and injured foxes continued to be treated at the centre during our transition and work on the conversion of hedgehog space to fox space was started. The trustee board acknowledge the large amount of work undertaken and personal expense incurred by the fox volunteer group in this respect.

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Trustees' Report (continued)

Other species

Pawprints made a firm decision not to accept any other species such as birds, squirrels or rodents. However, Pawprints continues to honour the commitment made to Jenny Mason for the housing of injured birds that were previously passed into her care.

Employed staff

In light of the planned changes, the trustee board concluded that 2 of the 4 employed roles were not needed. This left 2 remaining employed staff with Graham Taylor as centre manager. It was envisaged that Erika France would be trained as a deputy for the centre manager.

Volunteers

In light of the planned changes, the hedgehog volunteers were thanked for their huge contribution to Pawprints over the years but advised that their services would no longer be required. One of the hedgehog volunteers was retrained to assist with foxes.

The shop

Our pre-loved second hand shop continued to go from strength to strength and the trustee board acknowledges the huge contribution of the unpaid shop managers and volunteers. The emphasis is on the sale of undamaged and high quality second hand goods of all types.

Financial Review

The unrestricted reserves for the year ended 31st of March 2024 are £10,770 (£14,410 for 2023).

The charity was very fortunate to receive an increasing number of personal donations directly to the bank and via PayPal. The trustees acknowledged that future fund raising activity would be focused on foxes once the name and charitable objectives were changed.

There was no statutory funding and all activities were funded by personal donations, fund raising events and shop sales.

The trustees are hoping that previous trustees and collaborators will rejoin the charity once the proposed changes to objects and name are fully implemented.

Pawprints aims to hold a reserve that will safely cover all commitments for six months. We are not currently in this position but will aim to increase reserves each year until that level is reached.

Governing documents

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

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Trustees' Report (continued)

Registered charity details

Reference: 1176869

Address: 40B Carsthorpe Rd, Hoylake, Wirral, CH47 4FB

Trustees at 31st March 2024: R Bucknell, D Tully-Bucknell, E A Crompton, E France

The annual report was approved by the trustees of the charity on 30/12/24 and signed on its behalf by:



Ray Bucknell
Trustee

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

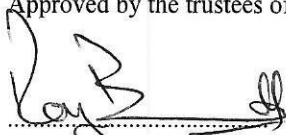
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30/12/24 and signed on its behalf by:



Ray Bucknell
Trustee

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Independent Examiner's Report to the trustees of PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

I report to the trustees on my examination of the accounts of PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE 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 PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE 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 accounting 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.



Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date:

24/01/2025

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		17,699	17,699
Charitable activities		<u>74,986</u>	<u>74,986</u>
Total income		<u>92,685</u>	<u>92,685</u>
Expenditure on:			
Charitable activities		<u>(96,325)</u>	<u>(96,325)</u>
Total expenditure		<u>(96,325)</u>	<u>(96,325)</u>
Net expenditure		<u>(3,640)</u>	<u>(3,640)</u>
Net movement in funds		(3,640)	(3,640)
Reconciliation of funds			
Total funds brought forward		<u>14,410</u>	<u>14,410</u>
Total funds carried forward	15	<u>10,770</u>	<u>10,770</u>
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		26,199	26,199
Charitable activities		<u>67,744</u>	<u>67,744</u>
Total income		<u>93,943</u>	<u>93,943</u>
Expenditure on:			
Charitable activities		<u>(90,889)</u>	<u>(90,889)</u>
Total expenditure		<u>(90,889)</u>	<u>(90,889)</u>
Net income		<u>3,054</u>	<u>3,054</u>
Net movement in funds		3,054	3,054
Reconciliation of funds			
Total funds brought forward		<u>11,356</u>	<u>11,356</u>
Total funds carried forward	15	<u>14,410</u>	<u>14,410</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

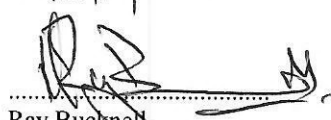
The notes on pages 9 to 15 form an integral part of these financial statements.

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

(Registration number: 1176869)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	2,405	3,207
Current assets			
Debtors	11	1,075	2,225
Cash at bank and in hand	12	8,155	10,713
		9,230	12,938
Creditors: Amounts falling due within one year	13	(865)	(1,735)
Net current assets		8,365	11,203
Net assets		10,770	14,410
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		10,770	14,410
Total funds	15	10,770	14,410

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 30/12/24 and signed on their behalf by:


Ray Bucknell
Trustee

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	10,867	10,867
Gift aid reclaimed	6,832	6,832
Total for 2024	17,699	17,699
Total for 2023	26,199	26,199

3 Income from charitable activities

	Unrestricted funds Designated £	Total funds £
Total for 2023	67,744	67,744

4 Expenditure on raising funds

**Total
costs
£**

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		95,194	95,194
Governance costs		1,131	1,131
Total for 2024		96,325	96,325
Total for 2023		90,889	90,889

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Activity support costs £	Total expenditure £
Wages	36,348	36,348
Rates and water	1,061	1,061
Insurance	735	735
Light and heat	4,795	4,795
Telephone	114	114
Postage and stationery	26	26
Advertising	1,383	1,383
Animal welfare	15,990	15,990
Rent	19,728	19,728
Computer costs	1,609	1,609
Property repairs	3,565	3,565
Hygiene costs	3,673	3,673
Fox care expenses	1,265	1,265
Motor expenses	2,309	2,309
Fixtures and fittings	639	639
Motor vehicles	163	163
Bank charges	30	30
Staff training	212	212
Subscriptions	256	256
Sundry expenses	240	240
Legal and professional fees	1,053	1,053
Total for 2024	95,194	95,194
Total for 2023	90,193	90,193

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	1,131	1,131
Total for 2024	1,131	1,131
Total for 2023	696	696

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

2024
£

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	8,780	1,300	10,080
At 31 March 2024	8,780	1,300	10,080
Depreciation			
At 1 April 2023	6,223	650	6,873
Charge for the year	639	163	802
At 31 March 2024	6,862	813	7,675
Net book value			
At 31 March 2024	1,918	487	2,405
At 31 March 2023	2,557	650	3,207

11 Debtors

	2024 £	2023 £
Other debtors	1,075	2,225

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	1,824	-
Cash at bank	6,331	10,713
	<u>8,155</u>	<u>10,713</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	35	-
Accruals	830	1,735
	<u>865</u>	<u>1,735</u>

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2023 - £Nil).

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>14,410</u>	<u>92,685</u>	<u>(96,325)</u>	<u>10,770</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>11,356</u>	<u>93,943</u>	<u>(90,889)</u>	<u>14,410</u>

PAWPRINTS - WIRRAL WILDLIFE RESCUE, REHABILITATION AND RELEASE

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	2,405	2,405
Current assets	9,230	9,230
Current liabilities	(865)	(865)
Total net assets	<u>10,770</u>	<u>10,770</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	3,207	3,207
Current assets	12,938	12,938
Current liabilities	(1,735)	(1,735)
Total net assets	<u>14,410</u>	<u>14,410</u>

17 Analysis of net funds

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	<u>10,713</u>	<u>10,713</u>
Net debt	<u>10,713</u>	<u>10,713</u>
	At 1 April 2022 £	At 31 March 2023 £
Net debt	<u>-</u>	<u>-</u>