

Charity registration number: 1176869

Wirral Fox Rescue

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Wirral Fox Rescue

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

Wirral Fox Rescue

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

Wirral Fox Rescue

Trustees' Report

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

Objectives and Activities

The stated objects of the charity are:

- To further the conservation and preservation of wildlife, including but not exclusively, foxes within the Wirral and Merseyside area.
- 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 foxes and the care, methods of treatment, conservation and habitat of foxes and other animals.

Overview of the year

This financial year has been a transitional year for Wirral Fox Rescue.

As detailed in the previous year's report, the trustees made the decision to switch focus from hedgehogs to foxes. The revised objects were formally adopted and the charity name changed on the Charity Commission register.

A new website was designed and launched to reflect the new focus, and the shop livery was changed. All fund-raising events now reflect the revised Objects.

Trustee Board

No new trustees were appointed during this accounting period

Trustees at the 31st March 2025 are: E Crompton (Chair), R Bucknell (Treasurer), D Tully-Bucknell, L Shaw, A Cross, K James-Hunt.

Employees

The trustees concluded that the charity did not need any paid employees apart from the full-time Centre Manager (Graham Taylor). Redundancy terms were therefore agreed with the other remaining employee, who's service terminated in May 24.

Hedgehogs

The 5 hedgehogs that remained at the centre during their winter 24/25 hibernation were successfully released during May 2024. At this point, all hedgehog activity ceased and suitable announcements and social media posts were made.

Foxes

The treatment and rehabilitation of sick and injured foxes is the sole purpose at The Centre. No other species are taken in or treated in the field. The trustee board acknowledge the large amount of work undertaken and personal expense incurred by the fox volunteer group that supports the Centre Manager.

Other species

Wirral Fox Rescue

Trustees' Report (continued)

Wirral Fox Rescue continues to honour the commitment made to Jenny Mason for the housing of injured birds that were previously passed into her care.

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.

Problems with the fabric of the building came to light in January 25, resulting in temporary closure. The trustee board took the decision to look for alternative premises as the lease is a rolling 30-day notice arrangement.

At the time of writing (27/05/2025), the trustees are awaiting signatures on a 5-year lease on a new premises in Bromborough, with an expected opening date of 3rd July.

Financial Review

The unrestricted reserves for the year ended 31st of March 2025 are £17,804 (£10,770 for 2024).

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

Wirral Fox Rescue 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.

Reference: 1176869

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

The annual report was approved by the trustees of the charity on 26/8/25 and signed on its behalf by:


Ray Bucknell
Trustee

Wirral Fox Rescue

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 and signed on its behalf by:



.....
Ray Bucknell
Trustee

20/6/25



Wirral Fox Rescue

Independent Examiner's Report to the trustees of Wirral Fox Rescue

I report to the trustees on my examination of the accounts of Wirral Fox Rescue for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Wirral Fox Rescue 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 Wirral Fox Rescue'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 Wirral Fox Rescue 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: 26/08/2025

Wirral Fox Rescue

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		23,293	23,293
Charitable activities		82,143	82,143
Total income		105,436	105,436
Expenditure on:			
Charitable activities		(98,402)	(98,402)
Total expenditure		(98,402)	(98,402)
Net income		7,034	7,034
Net movement in funds		7,034	7,034
Reconciliation of funds			
Total funds brought forward		10,770	10,770
Total funds carried forward	12	17,804	17,804
		Unrestricted funds £	Total 2024 £
	Note		
Income and Endowments from:			
Donations and legacies		17,699	17,699
Charitable activities		74,986	74,986
Total income		92,685	92,685
Expenditure on:			
Charitable activities		(96,325)	(96,325)
Total expenditure		(96,325)	(96,325)
Net expenditure		(3,640)	(3,640)
Net movement in funds		(3,640)	(3,640)
Reconciliation of funds			
Total funds brought forward		14,410	14,410
Total funds carried forward	12	10,770	10,770

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 12.

Wirral Fox Rescue

(Registration number: 1176869)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	1,804	2,405
Current assets			
Debtors	9	1,600	1,075
Cash at bank and in hand	10	<u>17,738</u>	<u>8,155</u>
		19,338	9,230
Creditors: Amounts falling due within one year	11	<u>(3,338)</u>	<u>(865)</u>
Net current assets		<u>16,000</u>	<u>8,365</u>
Net assets		<u>17,804</u>	<u>10,770</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>17,804</u>	<u>10,770</u>
Total funds	12	<u>17,804</u>	<u>10,770</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on and signed on their behalf by:



.....
Ray Bucknell
Trustee

Wirral Fox Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025

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

Wirral Fox Rescue 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.

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.

Wirral Fox Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

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.

Wirral Fox Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	23,293	23,293
Total for 2025	23,293	23,293
Total for 2024	17,699	17,699

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Shop income	82,143	82,143
Total for 2025	82,143	82,143
Total for 2024	74,986	74,986

4 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Note		
Allocated support costs	97,506	97,506
Governance costs	896	896
Total for 2025	98,402	98,402
Total for 2024	96,325	96,325

	Activity support costs £	Total expenditure £
Wages	31,425	31,425
Rates and water	1,243	1,243
Insurance	1,346	1,346
Light and heat	2,734	2,734
Telephone	707	707
Postage and stationery	97	97
Advertising	210	210

Wirral Fox Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Activity support costs £	Total expenditure £
Animal welfare	25,453	25,453
Rent	20,754	20,754
Computer costs	1,369	1,369
Property repairs	1,923	1,923
Hygiene costs	3,199	3,199
Fox care expenses	2,088	2,088
Motor expenses	1,654	1,654
Fixtures and fittings	480	480
Motor vehicles	122	122
Bank charges	990	990
Subscriptions	243	243
Sundry expenses	869	869
Legal and professional fees	600	600
Total for 2025	<u>97,506</u>	<u>97,506</u>
Total for 2024	<u>95,194</u>	<u>95,194</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	<u>896</u>	<u>896</u>
Total for 2025	<u>896</u>	<u>896</u>
Total for 2024	<u>1,131</u>	<u>1,131</u>

6 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.

7 Taxation

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

Wirral Fox Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	8,780	1,300	10,080
At 31 March 2025	8,780	1,300	10,080
Depreciation			
At 1 April 2024	6,862	813	7,675
Charge for the year	480	121	601
At 31 March 2025	7,342	934	8,276
Net book value			
At 31 March 2025	1,438	366	1,804
At 31 March 2024	1,918	487	2,405

9 Debtors

	2025 £	2024 £
Trade debtors	525	-
Other debtors	1,075	1,075
	1,600	1,075

Wirral Fox Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	-	1,824
Cash at bank	17,738	6,331
	<u>17,738</u>	<u>8,155</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	298	-
Other creditors	2,210	35
Accruals	830	830
	<u>3,338</u>	<u>865</u>

12 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>10,770</u>	<u>105,436</u>	<u>(98,402)</u>	<u>17,804</u>
	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>

Wirral Fox Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	1,804	1,804
Current assets	19,338	19,338
Current liabilities	(3,338)	(3,338)
Total net assets	<u>17,804</u>	<u>17,804</u>
	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>