

# WALLINGTON ANIMAL RESCUE

England & Wales · Charity number 1185357

## Details

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Other names	WAR (WALLINGTON ANIMAL RESCUE)
Status	Registered
Legal form	CIO
Registered	2019-09-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	34 Limes Avenue Carshalton SM5 2AF
Phone	07467243212
Email	<a href="mailto:wallingtonanimalrescue@outlook.com">wallingtonanimalrescue@outlook.com</a>
Website	<a href="http://wallingtonanimalrescue.com">wallingtonanimalrescue.com</a>

## Activities

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**Objects:** TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO RAISE AWARENESS AMONG THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS IN THE LONDON BOROUGH OF SUTTON AND THE IMMEDIATE SURROUNDING AREAS.

**Activities:** Wallington Animal Rescue is a non-profit voluntary charity dedicated to the rescuing of domestic animals based in South London. The rescue continuously strives to reduce the population of homeless or unwanted animals by providing support and advice for animal welfare, rescuing, fostering and re-homing animals and promoting spay/neutering awareness programmes within our local community.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Bromley
- Croydon
- Merton
- Surrey
- Sutton

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31		-	-	-
2023-12-31		-	-	-
2022-12-31	£40,287	£39,380		-
2021-12-31	£40,270	£26,219		-
2020-12-31	£55,061	£32,062		-

## Trustees

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Name	Role	Appointed
Amanda Blackwell		2023-02-07
Anthony Garton		2019-08-01
Charles Waters		2021-12-01
Jacqueline Quaile		2019-08-01
Lesley Waters		2021-12-01

**WALLINGTON ANIMAL RESCUE**

England & Wales - Charity number 1185357

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# Accounts

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A CHARITABLE INCORPORATED ORGANISATION

# **ANNUAL REPORT AND FINANCIAL** **STATEMENTS**

SUMMARY OF YEAR ENDED 31 DECEMBER 2022

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**ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Board of Trustees**

Neil Blackwell  
Amanda Blackwell  
Colin Minns  
Anthony Garton  
Jacqueline Quail

**Charity registered number**

1185357

**Registered Office**

34 Limes Avenue  
Wallington  
SM5 2AF

**Reporting Accountant**

Magnolia House  
161 Wandle road  
Morden  
SM4 6AA

**Principal Bankers**

Santander UK PLC  
2 Triton Square, Regent's Place  
London  
NW1 3AN



## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The Foundation was registered as a charity with the Charity Commission on 17th September 2019.

The Trustees present their end-of-period report, together with the financial statements of Wallington Animal Rescue for the year ended 31 December 2022.

The Trustees confirm that the year-end report and financial statements of the Wallington Animal Rescue charity comply with:

- The current statutory requirement
- The requirements of the governing document
- The provisions of the Statement of Recommended Practice (SORP)

The above guidances are specifically applicable to charities preparing their accounts in accordance with the Financial Reporting Standard practiced within the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **1. OBJECTIVES AND ACTIVITIES**

#### **Charitable objectives**

Wallington Animal Rescue is a non-profit voluntary charity dedicated to the rescuing of domestic animals based in South London. The rescue continuously strives to reduce the population of homeless or unwanted animals by providing support and advice for animal welfare, rescuing, fostering and rehoming animals and promoting spay/neutering awareness programmes within our local community.

#### **Fundraising note**

The Charity does not solicit funds through mass appeals or generalized campaigns via phone, email, or direct mail. Additionally, the Charity does not subcontract any fundraising activities to third parties and does not engage in general calls for support. Instead, funds are raised through private donations and events. This year, the Charity organized a fundraising event to raise awareness and gather funds. Notably, the Charity did not receive any complaints about fundraising activities during the year.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

### **Achievements and performance**

Again, 2022 has proved to be just as challenging for the charity as the previous year. The charity witnessed an increased number of calls for assistance, both wildlife and domestic. The charity received approximately 3,200 calls for assistance from both residents of the borough it operates in and from across London and the Southeast. This was an increase of 600 calls from the previous year 2021. In 2022, the charity rescued just over 350 animals, both wildlife and domestic, and rehomed 150 animals. Additionally, the charity has seen more requests for assistance from neighboring boroughs, further straining resources.

The charity has faced ongoing fundraising limitations due to the continued impact of the Covid crisis and the expanding cost-of-living crisis. Despite these challenges, the charity continues to see a regular income through direct debits, Facebook giving, Charities Aid Foundation (CAF), Benevity, and other local organizations and businesses. The charity's income from direct debits remains stable. Going into 2023, the charity finds itself in a good financial position with a strong cash reserve, enabling it to continue its normal operations.

The charity has continued to grow its public image within the local community and has now become firmly established and recognizable. It has also continued to forge strong links and effective working practices with other local rescue organizations, both large and small, as well as other rescue organizations throughout the country.

The charity organised a few fundraising events to raise awareness and gather funds, contributing to its successful financial standing.

### **Plans for the future**

The charity has set up what it considers to be an effective and sustainable operating model and will again continue to enhance and improve this throughout 2022.

Towards the end of 2022 and into 2023 the charity will look to restart its public education project with regards to responsible animal ownership, Covid restrictions dependent.

The charity is also looking to further develop the animal therapy programme aimed at people with various disabilities and/or medical needs. This will be achieved by working closely with other organisations already established in this particular sector.

The charity intends to continue to enhance its public presence in the local community as well as throughout the Southeast and nationally.

The charity is also looking into several specific training courses for its team both online and on a practical basis. The goal being to enhance the team's knowledge and training with regards to the best way to provide effective animal welfare and care.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

### **Going concern**

The Trustees have a responsibility to assess whether there are any significant uncertainties regarding the Charity's ability to continue operating for at least 12 months from the date the accounts are authorized for issue (until at least December 2023). The Trustees are confident that the Charity's operations remain viable.

### **Financial review**

The accounts have been prepared under the accruals basis.

During the period, the total income of the Charity was £40,287 (2021: £40,270). Total expenditure was £39,380 (2021: £26,219).

The Charity's activities are mainly financed by donations raised through voluntary income. During the period £40,287 (2021: £27,712) was raised. During the year, no additional funds were received (2021: £12,558).

As a result, as at 31st December 2022, the Charity's total funds were £52,762 (2021: £51,855), all of which were unrestricted.

The Trustees identify 6 months' operating costs as the appropriate level of reserves in their reserves policy and in the context of the Trustees' plans for the future activities of the Charity. This would mean holding £19,690 (2021: £13,109) in reserves. The current level of reserves of £52,762 (2020: £51,855).

The Charity's financial risks relate to risks of damage or injury to third parties or to their premises during the staging of fundraising events. These risks are covered by the Charity's annual insurance cover.

### **Structure, governance and management**

The Charity is a Charitable Incorporated Organisation (CIO) and is governed by its Constitution.

### **Trustees**

The Charity does not employ any staff. The trustees serving during the period and since the period end are as follows:

- Colin Minns
- Anthony Garton
- Jacqueline Quail

All of the trustees were appointed by the Board of Trustees at the initial meeting of the Charity in on 17th September 2019, and are subject to removal by the Board of Trustees. As the Charity continues to operate, the Board will continue to review the skills and experience of trustees with a view to determining whether the appointment of additional trustees is warranted. No new trustees were appointed during the year.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

### **Related parties and co-operation with other organisations**

No related party transactions occurred during the period.

### **Trustees' responsibilities statement**

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

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 2015 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departure disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 and regulations made thereunder. They are also responsible for safeguarding the assets of the group 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 charities' website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

### **Reporting Accountant**

During the year Magnolia House were re-appointed as Reporting Accountant and indicated their willingness to continue in the office and this expression of interest is currently being considered.

Approved by the Trustees on 10th August 2024 and signed by

Neil Blackwell

Trustee



## **REPORTING ACCOUNTANT'S REPORT**

### **Independent examiner's report to the trustees of Wallington Animal Rescue, Charitable Incorporated Organisation ('the CIO') For the period ended 31 December 2022**

We report to the charity trustees on my examination of the accounts for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

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

We report in respect of our examination of the Wallington Animal Rescues' accounts carried out under section 145 of the Act. In carrying out our examination we have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. Accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records."

We confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Magnolia House  
161 Wandle Road, Morden SM4 6AA.

Date: 20<sup>th</sup> August 2024

## WALLINGTON ANIMAL RESCUE

### Statement of financial activities

For the year ended 31 December 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Total funds 2,021 £
	Note				
<b>Income from:</b>					
<b>Charitable activities</b>					
Adaption Fees		-	-	4,410	4,410
Donation		40,287	40,287	27,712	27,712
<b>Raising funds</b>					
Summer Festival			-	8,148	8,148
<b>Other sources</b>					
			-	-	-
<b>Total income</b>		<b>40,287</b>	<b>40,287</b>	40,270	40,270
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Summer Festival				-	-
<b>Charitable activities</b>					
		39,380	39,380	26,219	26,219
<b>Total expenditure</b>	3	<b>39,380</b>	<b>39,380</b>	26,219	26,219
<b>Net income / (expenditure)</b>		<b>907</b>	<b>907</b>	14,051	14,051
<b>Reconciliation of funds</b>					
Total funds at 1 January		51,855	51,855	37,804	37,804
<b>Total funds 31 December</b>		<b>52,762</b>	<b>52,762</b>	51,855	51,855

All activities relate to continuing operations in the above two financial periods. All recognised gains and losses are included in the above statement of financial activities. The accompanying notes form part of these financial statements.

<b>WALLINGTON ANIMAL RESCUE</b>			
A CHARITABLE INCORPORATED ORGANISATION: 1185357 (England and Wales)			
<b>Balance Sheets</b>			
<b>As at 31 December 2022</b>			
		<b>2022</b>	2,021
		<b>£</b>	£
<b>Fixed assets</b>			
Tangible Fixed Assets	▼	<b>4,238</b>	5,650
		<b>4,238</b>	5,650
<b>Current assets</b>			
Cash at bank and in hand	▼	<b>50,224</b>	47,004
		<b>50,224</b>	47,004
<b>Creditors: Amounts falling due within one year</b>			
		<b>1,700</b>	800
<b>Net current assets</b>			
		<b>48,524</b>	46,204
<b>Net assets</b>			
		<b>52,761</b>	51,854
<b>Funds</b>			
<b>Restricted funds</b>			
		-	-
<b>Unrestricted funds</b>			
General funds		<b>52,762</b>	51,854
<b>Total funds</b>			
		<b>52,762</b>	51,854
The accompanying notes form part of these financial statements.			
The financial statements were approved by the Trustees on 10th August 2024 and signed on their			
<b>Neil Blackwell</b>			
Trustee			

## **Notes to the Financial Statements**

### **For the period ended 31 December 2022**

#### 1. Accounting policies

1.1 The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Wallington Animal Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Company status

The Wallington Animal Rescue is a Charitable Incorporated Organisation (CIO). The members of the charity are the Trustees named on page 1. In the event of the Wallington Animal Rescue being wound up, the liability in respect of the guarantee is limited to £1 per member of the Wallington Animal Rescue.

#### 1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Wallington Animal Rescue and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Wallington Animal Rescue for specific purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

## **Notes to the Financial Statements**

### **For the period ended 31 December 2022**

#### **Accounting policies (Continued)**

##### **1.4 Income**

All income is recognised once the Wallington Animal Rescue has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Wallington Animal Rescue has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Wallington Animal Rescue of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Wallington Animal Rescue which is the amount the Wallington Animal Rescue would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

##### **1.6 Taxation**

The Wallington Animal Rescue 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 Wallington Animal Rescue 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.

##### **1.7 Debtors**

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

## **Notes to the Financial Statements**

### **For the period ended 31 December 2022**

#### **Accounting policies (Continued)**

##### **1.8 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **1.9 Creditors and provisions**

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

##### **1.10 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

##### **1.11 Non-Current Assets**

The Charity has a capitalisation threshold of £1,000, below which capital spend is expensed. An additional vehicle was purchased in August 2021 by the charity to support the delivery of rescue services. Further detail can be found within the Tangible Fixed Asset note.

##### **1.12 Governance Costs**

There were NO Governance Costs incurred both in UK and in other countries whereas Wallington Animal Rescue operates with 100% voluntary support and entire donation is used for the Charitable purpose, other than for Accounting and bank charges. The trustees contribute towards the costs of the meeting expenditure.

##### **1.13 Related Party Transactions**

There were no related party transactions to report. The trustees continue to donate their time to the Charity as an unrestricted donation.

##### **1.14 Going concern**

The Trustees have reviewed budgets and future plans for the Charity and consider that it is a going concern.

**Notes to the Financial Statements**  
**For the period ended 31 December 2022**

**2. Analysis of Income**

	2022	2021
	£	£
<b>Charitable activities</b>		
Adaption Fees	-	4,410
Donation	<b>40,287</b>	27,712
<b>Total</b>	<b>40,287</b>	32,122
<b>Raising funds</b>		
Summer Festival	-	8,148
<b>Total income</b>	<b>40,287</b>	40,270

**3. Analysis of Expenditure**

	2022	2021
	£	£
<b>Charitable Expenditure</b>		
Pet Medical Expenses	<b>19,819</b>	13,791
Pet Food, Litter, Toys and Equipments	<b>10,024</b>	4,729
Rescue Fuel	<b>4,652</b>	2,461
<b>Total</b>	<b>34,496</b>	20,981
<b>Support Costs</b>		
Repairs	<b>593</b>	872
Telephone	<b>224</b>	103
Stationery	<b>26</b>	372
Uniform	<b>54</b>	279
Storage	<b>840</b>	-
Insurance	<b>215</b>	-
Depreciation	<b>1,413</b>	2,742
Accountancy fee	<b>900</b>	800
Other	<b>620</b>	70
<b>Total Support Costs</b>	<b>4,884</b>	5,238
<b>TOTAL Expenditure</b>	<b>39,380</b>	26,219

**WALLINGTON ANIMAL RESCUE**

England & Wales - Charity number 1185357

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# Accounts

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**A CHARITABLE INCORPORATED ORGANISATION**

# **ANNUAL REPORT AND FINANCIAL** **STATEMENTS**

**SUMMARY OF YEAR ENDED 31 DECEMBER 2021**

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**ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Board of Trustees**

Neil Blackwell  
Amanda Blackwell  
Colin Minns  
Anthony Garton  
Jacqueline Quaile

**Charity registered number**

1185357

**Registered Office**

34 Limes Avenue  
Wallington  
SM5 2AF

**Reporting Accountants**

Magnolia House  
161 Wandle road  
Morden  
SM4 6AA

**Principal Bankers**

Santander UK PLC  
2 Triton Square, Regent's Place  
London  
NW1 3AN



## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

The Foundation was registered as a charity with the Charity Commission on 17th September 2019.

The Trustees present their end-of-period report, together with the financial statements of Wallington Animal Rescue for the year ended 31 December 2021.

The Trustees confirm that the year-end report and financial statements of the Wallington Animal Rescue charity comply with:

- The current statutory requirement
- The requirements of the governing document
- The provisions of the Statement of Recommended Practice (SORP)

The above guidances are specifically applicable to charities preparing their accounts in accordance with the Financial Reporting Standard practiced within the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **1. OBJECTIVES AND ACTIVITIES**

#### **Charitable objectives**

Wallington Animal Rescue is a non-profit voluntary charity dedicated to the rescuing of domestic animals based in South London. The rescue continuously strives to reduce the population of homeless or unwanted animals by providing support and advice for animal welfare, rescuing, fostering and rehoming animals and promoting spay/neutering awareness programmes within our local community.

#### **Fundraising note**

The Charity does not solicit funds by means of any mass appeals or generalised campaigns by phone, email, or direct mail. The Charity also does not sub-contract any fundraising activities to a third party and does not otherwise fundraise via a general call for support. Funds are instead raised via private donations and events held. The Charity did not receive any complaints about fundraising activity during the year.

## **Achievements and performance**

Again 2021 has proved to be just as challenging for the charity as the previous year. The charity witnessed an increased number of calls for assistance, both wildlife and domestic. The charity received approximately 2600 calls for assistance from both residents of the borough it operates in and from across London and the Southeast. This was an increase of 600 calls from the previous year 2020. In 2021 the charity rescued just over 300 animals, both wildlife and domestic. The charity also rehomed 120 animals. The charity has been limited when it comes to fundraising opportunities again due to the ongoing Covid crisis.

The charity continues to see a regular income through direct debits, Facebook giving, Charities Aid Foundation (CAF), Benevity and other local organisations and businesses. The charities income from direct debits remains stable. Going into 2022 the charity finds itself in a good financial position and with a strong cash reserve which will enable the charity to continue its normal operations.

The charity has continued to grow its public image within the local community and has now become firmly established and recognisable. The charity has also continued to forge strong links and effective working practices with other local rescue organisations, both large and small, as well as other rescue organisations throughout the country.

The charities annual fundraiser in September was a success raising just under £8000.00. This enabled the charity to achieve one of its previous objectives from 2020 of securing, equipping and fully funding a second rescue vehicle staffed by an experienced wildlife rescuer on a voluntary basis. This has had the effect of spreading the workload amongst the existing charities staff and allowing the charity to respond effectively to more calls for assistance from the public.

## **Plans for the future**

The charity has set up what it considers to be an effective and sustainable operating model and will again continue to enhance and improve this throughout 2022.

Towards the end of 2022 and into 2023 the charity will look to restart its public education project with regards to responsible animal ownership, Covid restrictions dependent.

The charity is also looking to start an animal therapy programme aimed at people with various disabilities and/or medical needs. This will be achieved by working closely with other organisations already established in this particular sector.

The charity intends to continue to enhance its public presence in the local community as well as throughout the Southeast and nationally.

The charity is also looking into several specific training courses for its team both online and on a practical basis. The goal being to enhance the team's knowledge and training with regards to the best way to provide effective animal welfare and care.

### **Going concern**

The Trustees have a duty to consider whether there are material uncertainties about the Charity's ability to continue as a going concern for at least 12 months from the date that the accounts are authorized for issue (until at least December 2021).

Despite the COVID-19 pandemic, income generated through adoption fees and donations has remained constant allowing the charity to continue its operations and further increase its ability to support more rescues.

As a result, the Trustees are confident that the Charity's operation remain viable.

### **Financial review**

The accounts have been prepared under the accruals basis.

During the period, the total income of the Charity was £40,270 (2020: £53,260). Total expenditure was £26,219 (2020: £32,062).

The Charity's activities are mainly financed by donations raised through voluntary income. During the period £27,712 (2020: £48,173) was raised. During the year, additional funds were received of £12,558 (2020: £6,887).

As a result, as at 31st December 2021, the Charity's total funds were £40,270 (2020: £53,260), all of which were unrestricted.

The Trustees identify 6 months' operating costs as the appropriate level of reserves in their reserves policy and in the context of the Trustees' plans for the future activities of the Charity. This would mean holding £13,109 (2020: £15,941) in reserves. The current level of reserves of £51,854 (2020: £37,230).

The Charity's financial risks relate to risks of damage or injury to third parties or to their premises during the staging of fundraising events. These risks are covered by the Charity's annual insurance cover.

### **Structure, governance and management**

The Charity is a Charitable Incorporated Organisation (CIO) and is governed by its Constitution.

## **Trustees**

The Charity does not employ any staff. The trustees serving during the period and since the period end are as follows:

- Colin Minns
- Anthony Garton
- Jacqueline Quail

All of the trustees were appointed by the Board of Trustees at the initial meeting of the Charity in on 17th September 2019, and are subject to removal by the Board of Trustees. As the Charity continues to operate, the Board will continue to review the skills and experience of trustees with a view to determining whether the appointment of additional trustees is warranted. No new trustees were appointed during the year.

## **Related parties and co-operation with other organisations**

No related party transactions occurred during the period.

## **Trustees' responsibilities statement**

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

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 2015 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departure disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 and regulations made thereunder. They are also responsible for safeguarding the assets of the group 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 charities' website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Reporting Accountant

During the year Magnolia House were appointed as Reporting Accountant and indicated their willingness to continue in office and this expression of interest is currently being considered.

Approved by the Trustees on 1 February 2023 and signed by

A handwritten signature in black ink, appearing to read 'N.A. Blackwell', is written over a light grey rectangular background.

Neil Blackwell  
Trustee



## **REPORTING ACCOUNTANT'S REPORT**

### **Independent examiner's report to the trustees of Wallington Animal Rescue, Charitable Incorporated Organisation ('the CIO')** **For the period ended 31 December 2021**

We report to the charity trustees on my examination of the accounts for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

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

We report in respect of my examination of the Wallington Animal Rescues' accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

We 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 as required by section 130 of the Act; or
2. the accounts do not accord with those records."

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Magnolia house  
Address: 161 Wandle Road, Morden SM4 6AA.  
Date: 05-02-2023

<b>WALLINGTON ANIMAL RESCUE</b>					
<b>Statement of financial activities</b>					
<b>For the year ended 31 December 2021</b>					
		<b>Unrestricted funds</b>	<b>Total funds</b>	Unrestricted funds	Total funds
		<b>2021</b>	<b>2021</b>	2020	2020
	Note	£	£	£	£
<b>Income from:</b>					
<b>Charitable activities</b>					
Adaption Fees		4,410	<b>4,410</b>	6,170	6,170
Donation		27,712	<b>27,712</b>	48,173	48,173
Other				717	717
<b>Raising funds</b>					
Summer Festival		8,148	<b>8,148</b>	-	-
<b>Other sources</b>					
			-	-	-
<b>Total income</b>		<b>40,270</b>	<b>40,270</b>	55,060	55,060
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Summer Festival			-	-	-
<b>Charitable activities</b>					
		26,219	<b>26,219</b>	32,062	32,062
<b>Total expenditure</b>	3	<b>26,219</b>	<b>26,219</b>	32,062	32,062
<b>Net income / (expenditure)</b>		<b>14,050</b>	<b>14,050</b>	22,998	22,998
<b>Reconciliation of funds</b>					
Total funds at 1 January		37,804	37,804	14,232	14,232
<b>Total funds 31 December</b>		<b>51,854</b>	<b>51,854</b>	37,230	37,230

All activities relate to continuing operations in the above two financial periods. All recognised gains and losses are included in the above statement of financial activities. The accompanying notes form part of these financial statements.

**WALLINGTON ANIMAL RESCUE**

A CHARITABLE INCORPORATED ORGANISATION: 1185357 (England and Wales)

**Balance Sheets**
**As at 31 December 2021**

	2021	2020
	£	£
<b>Fixed assets</b>		
Tangible Fixed Assets	5,650	4,141
	5,650	4,141
<b>Current assets</b>		
Stocks	-	-
Cash at bank and in hand	47,004	34,635
	47,004	34,635
<b>Creditors: Amounts falling due within one year</b>	(800)	(972)
<b>Net current assets</b>	46,204	33,663
<b>Net assets</b>	51,854	37,804
<b>Funds</b>		
<b>Restricted funds</b>		-
<b>Unrestricted funds</b>		
General funds	51,854	37,804
<b>Total funds</b>	51,854	37,804

The accompanying notes form part of these financial statements.

The financial statements were approved by the Trustees on 1st February 2023 and signed on their


**Neil Blackwell**
**Trustee**

## **Notes to the Financial Statements**

### **For the period ended 31 December 2021**

#### 1. Accounting policies

1.1 The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Wallington Animal Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Company status

The Wallington Animal Rescue is a Charitable Incorporated Organisation (CIO). The members of the charity are the Trustees named on page 1. In the event of the Wallington Animal Rescue being wound up, the liability in respect of the guarantee is limited to £1 per member of the Wallington Animal Rescue.

#### 1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Wallington Animal Rescue and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Wallington Animal Rescue for specific purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.



**Notes to the Financial Statements**  
**For the period ended 31 December 2021**

**Accounting policies (Continued)**

**1.4 Income**

All income is recognised once the Wallington Animal Rescue has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Wallington Animal Rescue has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Wallington Animal Rescue of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Wallington Animal Rescue which is the amount the Wallington Animal Rescue would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

**1.6 Taxation**

The Wallington Animal Rescue 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 Wallington Animal Rescue 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.

**1.7 Debtors**

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

**Notes to the Financial Statements**  
**For the period ended 31 December 2021**  
**Accounting policies (Continued)**

**1.8 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.9 Creditors and provisions**

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

**1.10 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

**1.11 Non-Current Assets**

The Charity has a capitalisation threshold of £1,000, below which capital spend is expensed. An additional vehicle was purchased in August 2021 by the charity to support the delivery of rescue services. Further detail can be found within the Tangible Fixed Asset note.

**1.12 Governance Costs**

There were NO Governance Costs incurred both in UK and in other countries whereas Wallington Animal Rescue operates with 100% voluntary support and entire donation is used for the Charitable purpose, other than for Accounting and bank charges. The trustees contribute towards the costs of the meeting expenditure.

**1.13 Related Party Transactions**

There were no related party transactions to report. The trustees continue to donate their time to the Charity as an unrestricted donation.

**1.14 Going concern**

The Trustees have reviewed budgets and future plans for the Charity and consider that it is a going concern.

**Notes to the Financial Statements**  
**For the period ended 31 December 2021**

**2. Analysis of Income**

			2021	2020
			£	£
<b>Charitable activities</b>				
Adoption Fees			4,410	6,170
Donation			27,712	47,090
Donation of Services - Accounting			-	1,800
<b>Total</b>			<b>32,122</b>	<b>55,060</b>
			2021	2020
			£	£
<b>Raising funds</b>				
Summer Festival			8148	-

**3. Analysis of Expenditure**

			2021	2020
			£	£
<b>Charitable Expenditure</b>				
Pet Medical Expenses			13,791	
Pet Food			2,400	
Pet Litter			1,013	
Pet Equipment/ Toys			1,316	
Rescue Vehicle Repair and Fuel			2,461	
			<b>20,981</b>	
<b>Supprt Costs</b>				
Repairs			872	
Telephone			103	
<b>Stationery</b>			372	
<b>Uniform</b>			279	
<b>Depreciation</b>			2,742	
<b>Accountancy fee</b>			800	
<b>other</b>			72	
			<b>5,239</b>	
<b>TOTAL Expenditure</b>			<b>26,219</b>	<b>32,062</b>

**WALLINGTON ANIMAL RESCUE**

England & Wales - Charity number 1185357

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# Accounts

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**Wallington Animal Rescue  
Trustees' Report and Financial Statements**

**Long period of accounts from 1<sup>st</sup> September 2019 to 31 December 2020**

**TRUSTEES AND PRINCIPAL ADVISERS**

**TRUSTEES**

Neil Blackwell  
Amanda Blackwell  
Colin Minns  
Anthony Garton  
Jacqueline Quail

**REGISTERED OFFICE**

34 Limes Avenue  
Wallington  
SM5 2AF

**BANKERS**

Santander UK PLC  
2 Triton Square, Regent's Place  
London  
NW1 3AN



## TRUSTEES' REPORT

The Foundation was registered as a charity with the Charity Commission on 17<sup>th</sup> September 2019.

The trustees present their annual report on the affairs of the charity, together with the financial statements and independent examiner's report for the year ended 31 December 2020.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102.

Reference and administrative information set out on page 1 forms part of this report.

## Objectives and activities

### Charitable Objects

Wallington Animal Rescue is a non-profit voluntary charity dedicated to the rescuing of domestic animals based in South London. The rescue continuously strives to reduce the population of homeless or unwanted animals by providing support and advice for animal welfare, rescuing, fostering and rehoming animals and promoting spay/neutering awareness programmes within our local community.

### Fundraising note

The Charity does not solicit funds by means of any mass appeals or generalised campaigns by phone, email, or direct mail. The Charity also does not sub-contract any fundraising activities to a third party and does not otherwise fundraise via a general call for support. Funds are instead raised via private donations and events held. The Charity did not receive any complaints about fundraising activity during the year.

### Achievements and performance

It is recognised that the past year has been challenging due to the impact of COVID-19 which has impacted fundraising ability and has resulted in an unprecedented increase in demand for services. Despite a decrease in fundraising opportunities due to COVID-19, the charity have not seen a corresponding drop in income due to increased one-off donations, both direct to the charity and through funding sources such as Facebook, and constant direct debits. This income level remains sufficient to cover charity operations, with a strong cash reserve position.

The charity has seen its brand increase over the period, with a number of referrals coming in from nationwide and local animal rescue charities demonstrating its growing presence in the community. This has been supported by growing relationships with local rescue charities within the South East to support delivery of rescue services and help the charity achieve its purpose of providing animal welfare support.

During the period, the charity received 2,000 calls for assistance, rescuing over 190 animals (domestic and wildlife) and rehomed 85 animals.

### **Plans for the future**

There is no expected significant change to charity operations within the next year. The charity has build a strong reputation within the local community and South East and it looking to continue building this.

The charity is considering an expansion to increase the number of vehicles owned, using income from fundraising activities, to two vans to enable increased availability for call outs.

The charity is also looking to increase it's presence within the local community to improve education increased volunteer base, including fostering.

### **Going concern**

The Trustees have a duty to consider whether there are material uncertainties about the Charity's ability to continue as a going concern for at least 12 months from the date that the accounts are authorized for issue (until at least December 2021).

Despite the COVID-19 pandemic, income generated through adoption fees and donations has remained constant allowing the charity to continue it's operations and further increase it's ability to support more rescues.

As a result, the Trustees are confident that the Charity's operation remain viable.

### **Financial review**

The accounts have been prepared under the accruals basis.

During the period, the total income of the Charity was £53,260.73. Total expenditure was £32,062.10.

The Charity's activities are mainly financed by donations raised through voluntary income. During the period, £55,548.25 was raised. During the year, additional funds were received of £8,432.30.

As a result, as at 31<sup>st</sup> December 2020, the Charity's total funds were £35,430.73, all of which were unrestricted.

The Trustees identify 6 months' operating costs as the appropriate level of reserves in their reserves policy and in the context of the Trustees' plans for the future activities of the Charity. This would mean holding £15,941.61 in reserves. The current level of reserves of £34,635.11 exceeds this.

The Charity's financial risks relate to risks of damage or injury to third parties or to their premises during the staging of fundraising events. These risks are covered by the Charity's annual insurance cover.

### **Structure, governance and management**

The Charity is a Charitable Incorporated Organisation (CIO) and is governed by its Constitution.

#### **Trustees**

The Charity does not employ any staff. The trustees serving during the period and since the period-end are as follows:

- Colin Minns
- Anthony Garton
- Jacqueline Quail

All of the trustees were appointed by the Board of Trustees at the initial meeting of the Charity in on 17<sup>th</sup> September 2019, and are subject to removal by the Board of Trustees. As the Charity continues to operate, the Board will continue to review the skills and experience of trustees with a view to determining whether the appointment of additional trustees is warranted. No new trustees were appointed during the year.

#### **Related parties and co-operation with other organisations**

No related party transactions occurred during the period.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

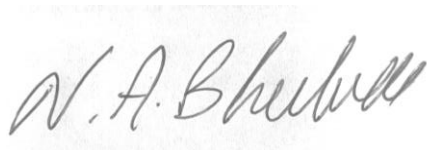
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees of the charity to prepare financial statements for each financial period 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 those 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 this basis applies.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and reports) Regulations 2008 and with the constitution. They 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' Report and financial statements were approved by the Board on 14<sup>th</sup> October 2021 and signed on its behalf by:



Neil Blackwell

Trustee

**STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2020**

**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	Note	Unrestricted funds 2020 (£)	Total funds 2020 (£)
<b>INCOME FROM:</b>			
Adoption Fees	2	6,170.00	6,170.00
Donations		48,173.43	48,173.43
Other		717.30	717.30
		<hr/>	<hr/>
<b>TOTAL INCOME</b>		55,060.73	55,060.73
<b>EXPENDITURE ON:</b>			
Charitable activities	3	(32,062.10)	(32,062.10)
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		(32,062.10)	(32,062.10)
<b>NET INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>			
		22,998.63	22,998.63
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		14,232.10	14,232.10
		<hr/>	<hr/>
Total funds carried forward	7,8	37,230.73	37,230.73
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

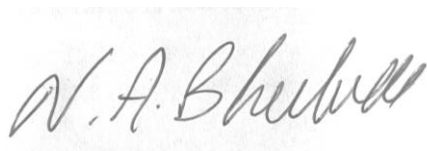
All income and expenditure derives from continuing activities.

**BALANCE SHEET**

**YEAR ENDED 31 DECEMBER 2020**

	<b>Note</b>	<b>2020 (£)</b>
<b>NON-CURRENT ASSET</b>		
Tangible Fixed Assets	5	4,141.53
<b>CURRENT ASSETS</b>		
Debtors		-
Cash at bank and in hand		34,635.11
		<hr/>
		38,776.64
<b>Creditors:</b> amounts falling due within one year	6	(972.38)
		<hr/>
<b>NET CURRENT ASSETS</b>		37,804.26
		<hr/>
<b>Total Assets less Current Liabilities</b>		37,804.26
		<hr/>
<b>NET ASSETS</b>		37,804.26
		<hr/> <hr/>
<b>FUNDS</b>		
Unrestricted funds:		
General fund		37,804.26
Restricted funds:		
Specific restricted funds		-
		<hr/>
<b>TOTAL FUNDS</b>	7,8	37,804.26
		<hr/> <hr/>

These financial statements of the Wallington Animal Resure registered number 1185357 were approved by the Board of Trustees and authorised for issue on 14<sup>th</sup> October 2021. They were signed on its behalf by:



Neil Blackwell  
Trustee

## STATEMENT OF CASH FLOWS

### YEAR ENDED 31 DECEMBER 2020

	<u>2020</u> (£)
<b>Cash flows from operating activities</b>	
Net cash provided by operating activities	22,998.63
<b>Change in cash and cash equivalents in the year</b>	<u>22,998.63</u>
Cash and cash equivalents at the beginning of the year	14,232.10
<b>Cash and cash equivalents at the end of the year</b>	<u>37,230.73</u>

## RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2020</u> (£)
Net income for the reporting period (as per the Statement of Financial Activities)	22,998.63
Decrease in debtors	-
Increase in creditors	(972.38)
Net cash provided by operating activities	<u>20,026.25</u>

## ANALYSIS OF CASH AND CASH EQUIVALENTS

	<b>At 01</b> <b>September</b> <b>2019</b> (£)	<b>Cash</b> <b>Flows</b> (£)	<b>At 31</b> <b>December</b> <b>2020</b> (£)
Cash at bank & in hand	14,232.10	22,998.63	37,230.73
<b>Total cash and cash equivalents</b>	<u>14,232.10</u>	<u>22,998.63</u>	<u>37,230.73</u>

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### Company and charitable status

The Wallington Animal Rescue CIO is a registered charity. The registered office is given on page 1.

##### Basis of preparation

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2015)" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost unless otherwise stated. The principal accounting policies are set out below.

##### Going concern

The Trustees have a duty to consider whether there are material uncertainties about the Charity's ability to continue as a going concern for at least 12 months from the date that the accounts are authorized for issue (until at least December 2021).

##### Fund accounting

The Charity holds unrestricted funds. The Charity does not hold any designated funds.

##### Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

An estimated value has been provided for donated goods taking into consideration market value and volume donated.

##### Donated goods and services

Charlotte Knox provides accounting services voluntarily.

An estimate value has been provided for donated tangible items received during the period to support charity operations e.g. pet food and accessories. The value has been estimated by the Charity based on the volume and type of item received.

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. This is usually when an invoice has been received. Expenditure is classified under the following activity headings:

Expenditure on charitable activities is any that relates directly to fulfilling the charitable objects of the Charity. This consists of veterinary bills, equipment, event and merchandise, vehicle and operating costs.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. They comprise administrative and IT expenses, and also governance costs. Governance costs are costs that relate to the direct running of the Charity, allowing the Charity to operate and generate the information required for public accountability. They include the costs of independent examination and insurance. These costs have been wholly allocated to the cost of charitable activities.

Irrecoverable VAT is included in the Statement of Financial Activities within the expenditure to which it relates.

### **Non-current assets**

The Charity has a capitalisation threshold of £1,000, below which capital spend is expensed. A vehicle was purchased in December 2019 by the charity to support the delivery of rescue services. Further detail can be found within the Tangible Fixed Asset note.

### **Financial instruments**

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **Going concern**

The Trustees have reviewed budgets and future plans for the Charity and consider that it is a going concern.

## **CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

## **2. ANALYSIS OF INCOME FROM DONATIONS AND ADOPTION FEES**

	<b>2020</b> <b>(£)</b>
Adoption Fees	6,170.00
Donations	47,090.73
Donations of tangible items	1,800.00
	<hr/>
	55,060.73
	<hr/> <hr/>

### 3. EXPENDITURE

	Direct Costs (£)	Support costs (£)	Total 2020 (£)
Charitable activities	32,062.10	-	32,062.10
	<hr/>	<hr/>	<hr/>
	32,062.10		32,062.10
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 4. TAXATION

Wallington Animal Rescue CIO is a registered charity and has no liability to corporation tax on its charitable activities under the Corporation Tax Act 2010 (chapters 2 and 3 of part ii, section 466 onwards) or Section 256 of the Taxation for Chargeable Gains Act 1992, to the extent surpluses are applied to its charitable purposes.

### 5. TANGIBLE FIXED ASSETS

	Total 2020 (£) Motor Vehicle
<b>COST</b>	
Opening Balance	-
Additions	6716.00
Closing Balance	<hr/> 6716.00
<b>DEPRECIATION</b>	
Opening Balance	-
Charge in period	2,574.47
Closing Balance	<hr/> 2,574.47
<b>NET BOOK VALUE</b>	<hr/> 4,141.53 <hr/>

### 6. CREDITORS

	Total 2020 (£)
<b>Amounts falling due within one year:</b>	
Insurance	734.15
Vetinary Bills	238.23
	<hr/>
	972.38
	<hr/> <hr/>

## 7. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

	Unrestricted funds (£)	Total 2020 (£)
Current assets	38,776.64	38,776.64
Current liabilities	972.38	972.38
	<hr/>	<hr/>
At 31 December 2020	<u>37,804.26</u>	<u>37,804.26</u>

## 8. FUNDS

	As at 01 September 2019 (£)	Income (£)	Expenditure (£)	As at 31 December 2020 (£)
Restricted fund:	-	-	-	-
General fund	14,232.10	55,060.73	(32,062.10)	37,230.73
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	<u>14,232.10</u>	<u>55,060.73</u>	<u>(32,062.10)</u>	<u>37,230.73</u>

Opening balance of £14,232.10 relates to funds brought forward from charitable activities prior to September 2019.

## 9. RELATED PARTY TRANSACTIONS, INCLUDING TRUSTEE REMUNERATION AND EXPENSES

There were no related party transactions during the period.