

**WANDERERS HAVEN ANIMAL SANCTUARY**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDING 30<sup>th</sup> SEPTEMBER 2021**

# WANDERERS HAVEN ANIMAL SANCTUARY

## Contents of the Financial Statements

For the Year Ended 30<sup>th</sup> September 2021

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## **WANDERERS HAVEN ANIMAL SANCTUARY**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 30<sup>th</sup> September 2021**

The Trustees of the Charity present their annual report together with the financial statements of the Charity for the year ended 30<sup>th</sup> September 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the provisions of the Statement of Recommended Practice (SORP) issued March 2015, applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) issued in July 2014.

The charity also operates under the name Wanderers Haven Animal Sanctuary.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number: -**  
261874

##### **Principal office**

Front Lane  
Cranham  
Upminster  
Essex  
RM14 1LW

##### **Trustees**

Chair	Ms. Francesca Wagstaff (Until June 2021) Mr. Roddy Wagstaff (Appointed June 2021)
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Members	Mr. George Leftwich (Until June 2021) Mr. Edward Purnell (Until June 2021) Mr. David Common (Appointed June 2021) Miss. L. Cherry (Appointed June 2021) Mrs. L. Walsh (Appointed June 2021)
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##### **Independent Examiner**

G. F. Robertson FCCA  
Confidential Accounting Management Limited  
88 Corbets Tey Road  
Upminster  
Essex  
RM14 2BA

## **WANDERERS HAVEN ANIMAL SANCTUARY**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Wanderers Haven Animal Sanctuary was constituted as a registered charity with the Charity Commission. The charity was constituted by a Deed of Trust on the 3<sup>rd</sup> November 1970.

The trustees meet at least three times a year to administer the Charity. Day to day operations is in the hands of Mr. R. Wagstaff and Mr. D. Common.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed and they are provided with information on the running of the charity upon their induction.

### **OBJECTIVES AND ACTIVITIES**

The principal objective and activities of the charity is to relieve the suffering and distress of animals.

The aim of the charity is to raise funds within the local community through collections and donations. The charity uses any funds raised for the provision of services in caring and rehoming animals. The charity achieved its aims and continued its provision of services.

Unwanted animals are brought to the Sanctuary where they are looked after until a new, caring home has been found for them. For those animals that cannot be rehomed, Wanderers Haven is their permanent residence. These animals can be sponsored; the money goes towards their ongoing care. Animals are taken in for caring while their owners are unable to care for them for a certain period of time.

The charity intends to continue its provision of animal rescue and rehoming services and advertising in order to encourage continued donations.

### **RELATED PARTIES AND CONNECTED ORGANISATIONS**

The Charity has no links with Related Parties as defined by The Statement of Recommended Practice and has not combined with any other organisation in the pursuit of its charitable objectives.

### **ACHIEVEMENTS AND PERFORMANCE**

At the end of the year the charity had an excess income over expenditure £37,083 (2020 excess of income over expenditure of £74,502).

At the end of the year the charity had £136,171 of unrestricted reserves (2020 £99,088).

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future; however, the charity acknowledges that the development of the charity's activities can only proceed as funding sources are become available.



## WANDERERS HAVEN ANIMAL SANCTUARY

### RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each 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 the financial statements, the Trustees are required to: -

- Select suitable Accounting Policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the accounts.
- 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 Accounts comply with the Charities Act 2011. They are also responsible for safeguarding the Charity's Assets and taking reasonable steps for the prevention and detection of fraud and breaches of law and regulations.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

For and on behalf of  
WANDERERS HAVEN ANIMAL SANCTUARY



Mr. Roddy Wagstaff

Trustee

Date: 26.06.2022



## **WANDERERS HAVEN ANIMAL SANCTUARY**

### **Independent Examiner's Report to the Trustees**

I report on the accounts of the Charity, for the year ended 30<sup>th</sup> September 2021, which are set out on pages 6 and 7 along with the notes to the accounts on pages 8 to 10.

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### **Respective responsibilities of the Trustees and the Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
- To state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

### **Independent Examiner's Statement**

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1<sup>st</sup> April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods on or after 1<sup>st</sup> January 2015.

In connection with my examination, I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I 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.

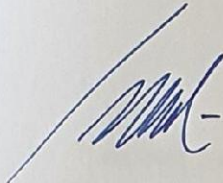


## WANDERERS HAVEN ANIMAL SANCTUARY

### Disclosure Section

During the year sufficient accounting records were not kept as required by section 130 of the 2011 Act, in respect of income and expenditure, and transactions with trustees although there has been some improvement from the previous year.

### Independent Examiner



**Mr. G. Robertson FCCA**

**Confidential Accounting Management Limited**

Date: 26.06.2022

88 Corbets Tey Road

Upminster

Essex

RM14 2BA

WANDERERS HAVEN ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

	Notes	Unrestricted funds Y/E 30.09.21 £	Unrestricted funds Y/E 30.09.20 £
<b>INCOMING RESOURCES</b>			
Donations		32,761	45,793
Legacies		98,077	125,000
Gifts		12,095	9,037
Shop Takings		15,356	
<b>Total incoming resources</b>		<b>158,289</b>	<b>179,830</b>
<b>DIRECT COSTS</b>			
Animal Supplies		9,448	8,384
Veterinary Services		14,152	17,981
Fundraising Costs		2,016	2,405
Cleaning		1,961	2,948
Light and Heat		4,516	8,687
Rent, Rates and Storage		17,686	9,471
Telephone		1,044	840
Computer		0	592
Premises Maintenance		14,592	11,613
Insurance		4,614	4,113
Motor Expenses		19,377	15,322
Travel		91	0
Waste Removal		6,772	
		<b>96,269</b>	<b>82,356</b>
<b>SUPPORT COSTS</b>			
Bank Charges		933	415
General Expenses		1,523	1,140
Printing, Postage, Stationery and Advertising		1,239	785
Profit and Loss on Disposal of Asset		0	4,967
Wages and Salaries	4	10,904	9,000
Depreciation	3	8,529	5,915
		<b>23,128</b>	<b>22,222</b>
<b>GOVERNANCE COSTS</b>			
Accountancy Fees		850	750
Professional Fees		959	0
		<b>1,809</b>	<b>750</b>
<b>Total resources expended</b>		<b>121,206</b>	<b>105,328</b>
<b>NET (OUTGOING)/INCOMING RESOURCES</b>		<b>37,083</b>	<b>74,502</b>
Total funds brought forward		99,088	24,586
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>136,171</b>	<b>99,088</b>



# WANDERERS HAVEN ANIMAL SANCTUARY

## BALANCE SHEET AS AT 30TH SEPTEMBER 2021

	Notes	As at 30.09.21		As at 30.09.20	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		46,687		23,660
<b>Current assets</b>					
Debtors: amounts falling due within one year	7		0		0
Cash at bank and in hand			<u>95,229</u>		<u>79,522</u>
<b>Creditors: amounts falling due within one year</b>	8		<u>5,745</u>		<u>4,094</u>
<b>Net current assets</b>			89,484		75,428
<b>NET ASSETS</b>			<u><u>136,171</u></u>		<u><u>99,088</u></u>
<b>Funds</b>					
Unrestricted Funds			136,171		99,088
<b>TOTAL FUNDS</b>			<u><u>136,171</u></u>		<u><u>99,088</u></u>

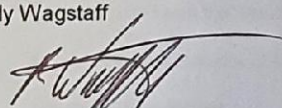
For the financial year ended 30th September 2020 the Charity was entitled to exemption from audit under section 144(2) of the Charities Act 2011 (the Act).

The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 130 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of the Act.

These financial statements have been prepared in accordance with the provisions applicable to charities subject to the small charity regime within the Act and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on the 26.06.2022

Mr. Roddy Wagstaff  
Trustee





## WANDERERS HAVEN ANIMAL SANCTUARY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

#### 1 Accounting policies

##### Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention and 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 for Small Entities (FRSSE) issued in July 2014, and the Charities Act 2011 and applicable regulations.

The Shalpa Animal Sanctuary, operating as Wanderers Haven Animal Sanctuary constitutes a public benefit entity as defined by FRS 102.

##### Income

All income is included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- o Legacies, entitlement is taken as the earlier of the dates on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.
  - o Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included in income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.
  - o Other income is recognised in the period in which it is receivable and to the extent the good have been provided or on completion of the service.
- No incoming resources during the year have been deferred.

##### Expenditure

Expenditure is accounted for on an actual basis and has been classified under the headings that aggregate all costs related to that category. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- o 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.
- o Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include all fees linked to the strategic management of the Charity.
- o Costs of a direct nature have been grouped together and allocated directly to the activities to which they relate.
- o Support costs, that are necessary to support the Charity's activities are grouped into their functional headings. Each group is then apportioned to the various activities of the Charity on a suitable and reasonable basis that best reflects the usage of each of the individual support functions.

All expenditure is inclusive of irrecoverable VAT.

##### Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off each asset over its expected life.

Motor vehicles	- 20% reducing balance
Fixtures and fittings	- 20% Straight line
Equipment	- 20% Straight line
Portable Buildings	- 10% reducing balance



# WANDERERS HAVEN ANIMAL SANCTUARY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2021

### 7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.09.21	30.09.20
	£	£
Other Debtors	<u>0</u>	<u>0</u>

### 8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.09.21	30.09.20
	£	£
Trade Creditors	<u>5,745</u>	<u>4,094</u>
	<u>5,745</u>	<u>4,094</u>

### 9 MOVEMENT IN FUNDS

	At 01.10.20	Incoming Resources	Resources Expended	At 30.09.21
	£	£	£	£
Unrestricted funds	<u>99,088</u>	<u>158,289</u>	<u>121,206</u>	<u>136,171</u>

The unrestricted fund has arisen from donations raised by the trust for its use in the execution of the trust's main objectives

### 10 ANALYSIS OF NET ASSETS

	2021	2020
	£	£
Tangible fixed assets	46,687	23,660
Current assets	95,229	79,522
Creditors due within one year	(5,745)	(4,094)
	<u>136,171</u>	<u>99,088</u>

### 11 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year

### 12 CONTROLLING PARTY

The charity is controlled by the trustees

# WANDERERS HAVEN ANIMAL SANCTUARY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30TH SEPTEMBER 2021

### 2 ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Depreciation 2021	Other costs 2021	Total 2021 £	Total 2020 £
Animal services	10,904	8,529	100,923	120,356	104,578
Expenditure on governance	0	0	850	850	750
	<u>10,904</u>	<u>8,529</u>	<u>101,773</u>	<u>121,206</u>	<u>105,328</u>
Total 2020	<u>9,000</u>	<u>5,915</u>	<u>90,413</u>	<u>105,328</u>	

### 3 NET INCOMING / (OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>8,529</u>	<u>5,915</u>

### 4 STAFF COSTS

	2021 £	2020 £
Wages and salaries	<u>10,904</u>	<u>9,000</u>
	<u>10,904</u>	<u>9,000</u>

The average number of persons employed by the charity during the year was as follows:

Support Staff	<u>2</u>	<u>2</u>
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There were no employees whose total remuneration exceeded £60,000 for the year ended 30th September 2020, nor for the year ended 30th September 2019.

### 5 TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 30th September 2021 nor for the year ended 30th September 2020.

### 6 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Fixtures & Fittings £	Equipment £	Portable Buildings £	Total £
<b>COST</b>					
At 1st October 2020	29,575	14,286	0	0	43,861
Additions	0	4,205	2,207	25,144	31,556
Disposals	0	0	0	0	0
At 30th September 2021	<u>29,575</u>	<u>18,491</u>	<u>2,207</u>	<u>25,144</u>	<u>75,417</u>
<b>DEPRECIATION</b>					
At 1st October 2020	5,915	14,286	0	0	20,201
Charge for the year	4,732	841	442	2,514	8,529
On Disposals	0	0	0	0	0
At 30th September 2021	<u>10,647</u>	<u>15,127</u>	<u>442</u>	<u>2,514</u>	<u>28,730</u>
<b>NET BOOK VALUE</b>					
At 30th September 2021	<u>18,928</u>	<u>3,364</u>	<u>1,765</u>	<u>22,630</u>	<u>46,687</u>
At 30th September 2020	<u>23,660</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,660</u>