

**Report of the Trustees and  
Financial Statements for the Year Ended 30th June 2021  
for  
Worcestershire Animal Rescue Shelter**

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

**Worcestershire Animal Rescue Shelter**

**Contents of the Financial Statements  
for the Year Ended 30th June 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Balance Sheet</b>	<b>9</b>
<b>Notes to the Financial Statements</b>	<b>10 to 16</b>
<b>Detailed Statement of Financial Activities</b>	<b>17 to 18</b>

## Worcestershire Animal Rescue Shelter

### Report of the Trustees for the Year Ended 30th June 2021

The trustees present their report with the financial statements of the charity for the year ended 30th June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

Our main objective remains the same:

- To relieve the suffering among animals of all kinds (namely dogs, cats and ex-battery hens) and to prevent cruelty thereto by the provision of an animal rescue shelter in the Worcestershire area.

Further to the above objectives the organisation shall have the following powers:

- Raising of funds to build and maintain the shelter; and
- Purchase, hire or otherwise acquire premises for the purpose of the organisation.

There have been no changes in the stated objectives during the year.

The new mum and kitten unit has been very much in use this year; this has been an asset allowing pregnant mums and new born kittens the quiet space they need before they can be placed up for adoption.

The staff and Board continue to work proactively, looking for ways to raise more funds for the Charity and this year have been working on grant applications alongside the usual fundraising events.

Successes include:-

Malvern Hills District Council £11,000 and The Ratcliffe Foundation £5,000 these grants have been used towards veterinary costs.

Unfortunately, we have not been able to hold any dog shows during the Covid-19 lockdown.

The Trustees are continuing to develop new fundraising ideas and develop various ideas to bring in additional funds.

#### Significant activities

##### ANIMAL WELFARE

Staff and Trustees continue to look for ways to raise the level of care we can offer to our dogs and cats, with the ultimate aim of reducing the time the animals spend at the shelter and making our animals more re-homeable.

More so than ever the staff have been working hard in looking into ways of enriching the lives of the animals in our care due to them not having the interaction with our dog walkers/cat sitters who have not been able to visit the Shelter during lockdown.

Unfortunately, with the Shelter being closed to the public, we have not had the number of people visiting therefore the numbers of animals rehomed is slightly down. However, this must not detract from the hard work put in by the staff in ensuring all animals in our care have been well cared for. An appointment system was introduced whereby prospective adoptees were invited into the Shelter and meets were carried out taking account of the Government Guidelines. Due to the pandemic, we have not been able to rehome any hens which has impacted on our fund raising greatly.

#### Animals brought into our care:

Dogs		Cats	
Gifted	45	Gifted	82
Stray	3	Stray	19
Returned from adoption or foster	15	Returned from adoption or foster	2
Transferred	4	Transferred	36
<b>Total</b>	<b>67</b>	<b>Total</b>	<b>139</b>

#### Animals leaving our care:

Dogs		Cats	
Adopted	61	Adopted	137
Transferred	2	Transferred	0
<b>Total</b>	<b>63</b>	<b>Total</b>	<b>137</b>

## **Worcestershire Animal Rescue Shelter**

### **Report of the Trustees for the Year Ended 30th June 2021**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

With the Charity Commission's guidelines in mind we have carried out all of our activities and achievements successfully for the best possible care of the abandoned dogs and cats.

Worcestershire Animal Rescue Shelter has fulfilled its commitment over the past twelve months by offering a much needed service within the county of Worcestershire for the care of unwanted and abandoned dogs and cats on a small rural site.

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year grants of £11,000 were received from Malvern Hills District Council and £5,000 from The Ratcliffe Foundation.

During the year legacies of £3,311 (2020 £72,240) were received, details as follows-

Estate E Bowen deceased £3,311

Our total income for 2021 amounted to £158,117 compared to £210,277 for 2020, an reduction of £52,160.

Expenditure for the year amounted to £213,479 (2020 £219,248) a reduction of £5,769.

The Charity has net outgoing resources for 2021 £55,362 (2020 net outgoing resources £8,971).

With the continuing Covid restrictions the Charity has many challenges to face over the next twelve months.

##### **Investment policy and objectives**

The Committee has considered the most appropriate policy for investing funds and has found the Bank to meet their requirements which currently keep the funds readily available.

#### **RESERVES**

The Trustees have established the Charity's reserves policy with reference to the Charity Commission Guidance (CC19) and accounting standards. The Trustees' intention is to build up sufficient reserves to ensure continuity of service. The charity will also maintain a reserve to cover 6 months' salary costs in the event that income should reduce. Further details regarding reserves are included below:-.

## **Worcestershire Animal Rescue Shelter**

### **Report of the Trustees for the Year Ended 30th June 2021**

#### **FINANCIAL REVIEW FUNDS**

##### **General Fund**

The trustees intention is to build up reserves to ensure continuity of service and to maintain a balance to cover at least 12 months running costs. Free reserves (general funds less fixed assets) at 30 June 2021 amount to £284,083, which based on current unrestricted expenditure levels of £200,332 equate to approximately 17 months of running costs. This exceeds the current policy and the trustees feel is an appropriate level of reserves to continue as a going concern despite the challenges the pandemic has brought to the charity this year.

##### **Designated Funds**

###### **Operating Fund**

This is to cover the payment of 6 month's salaries for the Charity in the event the income should reduce. The balance at 30 June 2021 is £60,000 (2020 £60,000). 6 months salary costs equate to £58,817 and therefore the amount retained in this fund is deemed sufficient by the trustees.

###### **Restricted Funds**

###### **Cattery Isolation Pens**

This is in respect of legacies that have been received to cover part of the costs for the cattery isolation pens. The balance at 30 June 2021 is £34,728 (2020 £36,308).

###### **New Building Fund - New building and equipment**

Funds were received in 2017, 2018 and a further transfer was made from the unrestricted fund to cover the full costs of the new building and equipment. The new building fund is reducing by the depreciation the balance on the fund represents the value of the asset. The balance on the new building fund is £98,540 (2020 £103,232) the balance on the new equipment fund is £nil (2020 £875).

###### **Veterinary costs**

A grant of £1,000 was received from Malvern Hills District Council - Ward budget grant Councillors Tom Wells and Kathy Wells and an amount of £5,000 was also received from The Ratcliffe Foundation, the funds had all been spent at the year end.

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

##### **Governing document**

Worcestershire Animal Rescue Shelter (WARS) was formed on 23 May 1983 following a public meeting which expressed great concern at the number of unwanted animals being abandoned and ultimately destroyed within the County. Agreement was reached that the most satisfactory way to effect a change was to provide a genuine animal shelter equipped and staffed to take care of all such abandoned, lost, unwanted, stray and neglected animals.

WARS is a Charity regulated by a constitution dated 6 February 1984 and became a registered charity on 13 March 1984.

WARS continues to be a full member of the Association of Dogs and Cats Homes (ADCH).

WARS is overseen by a Board of up to 12 Trustees who undertake their duties on a voluntary basis. Trustees are elected by members at an Annual General Meeting. The membership has the power to elect a President if they so wish and shall annually elect a Chair

This year has been unprecedented for many Charities due to the Covid-19 restrictions and with the Country going into lockdown the Trustees have not been able to hold face-to-face meetings however, good governance of the Charity has continued via e-mail communication to ensure the smooth running of the Shelter.

This pandemic has had a devastating effect on our fundraising activities which gave us no option other than to relinquish the services of our Community and Events Fundraiser.

We have recently taken on a new Trustee, Alison Harrison who has settled in well and we all look forward to working together.

We are delighted that Keeley Furborough is still happy to be an advisor to the Board; Keely manages Leicester Animal Aid and we have had a long-standing association with them since WARS first started.

## **Worcestershire Animal Rescue Shelter**

### **Report of the Trustees for the Year Ended 30th June 2021**

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

##### **Organisational structure**

The Shelter continues to hold monthly operations meetings with the Shelter Manager, keeping the Board abreast of the day-to-day running of the shelter. The Board of Trustees continue to meet every other month.

We are also delighted that Keely Furborough continues to be an advisor to the Board. Keely manages Leicester Animal Aid and we have had a long standing association with them since WARS first started. Mike Lewis has also agreed to continue as an advisor to the Board.

##### **Fundraising**

Unfortunately, due to Covid, we have not carried out any of our long-standing fundraising events such as dog shows on site or our monthly coffee mornings at The Guildhall in Worcester, which like most Charities has had a devastating effect on our finances.

Several on-line appeals have been made when an animal that requires more veterinary investigations such as exploratory tests, biopsies etc, are required and we are so grateful for our supporters and animal carers who kindly donated to cover the additional costs which has helped the Charity immensely.

We are also delighted when our first Community Fundraiser and Events Co-ordinator, Spencer along with our Manager Claire, undertook a Christmas Appeal - this was an incredible success raising in excess of £13,000. All involved with WARS were overwhelmed with how successful this event was and our thanks go to both Spencer and Claire along with the wonderful people who donated so that we can continue our work. THANK YOU ALL.

#### **STAFF AND VOLUNTEERS**

We are very proud of the whole team's dedication to the Charity and the animals. The Trustees and Shelter Manager continue to look at suitable courses and training opportunities to offer to staff members to aid in their personal and professional development. Staff alongside Trustees continue to attend various ADCH meetings and workshops throughout the year. Staff have also undertaken refresher training in First Aid and Fire Training, to aid in the day-to-day safe management of the Shelter.

This year we said a sad farewell to our Shelter Manager Claire Tregunna. Claire was with us for 6 years and is now working for a Children's Cancer Charity and we all wish her the very best in her new role. We are currently advertising for a replacement.

We also said farewell to our Kennel & Cattery Assistant, Chloe Sewell and Apprentice Liam Lappage who have both gone to pastures new.

Following the departure of Susie our full time Receptionist, we have taken on Denise Cutler who is extremely capable and has settled into the role admirably.

We could not do the work we do without the help of our many volunteers. We have volunteers helping in various roles including dog walking, cat socialising, reception duties and administration work. Our volunteers dedicate their time on a regular basis and everyone at WARS is most grateful for their continued support and commitment.

## **Worcestershire Animal Rescue Shelter**

### **Report of the Trustees for the Year Ended 30th June 2021**

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

##### **Risk management**

The Governance of the Charity is undertaken by the Board of voluntary Trustees who keep abreast of legislation regarding the running of a Charity, financial regulations and Health and Safety. The Shelter Manager and the Kennel Cattery Team Leader regularly attend conferences, meetings and talks and also undertake various training courses to keep abreast of the latest legislation and operational techniques which in turn are reported to the Board.

The Trustees recognise that the main risk to the Charity is the fluctuation of income via sales, rehoming and donations. A strategy is being developed for implementation in 2022 to look for ways to increase and sustain income to aid in covering annual costs. It is very much hoped that to assist us in raising our profile and bring in much needed monies, we may find ourselves in the position to secure the services of another Community & Events Fundraiser.

WARS take its Health and Safety responsibilities seriously and continues to re-evaluate all risk assessments, policies, and procedures to ensure all are in line with current legislation and best practice. All new volunteers and staff undertake a Health & Safety induction, provided by the Shelter Manager or the Kennel and Cattery Team Leader. Inductions cover Health & Safety, site safety and the safe handling of animals. Volunteers are then booked to complete a one-on-one hands-on induction to start them on their way to walking our dogs and socialising with our cats.

All animals coming into our care are carefully assessed on intake to identify any behavioural issues that will affect their care and handling. Once signed into our care they undergo a thorough behavioural assessment, which is ongoing throughout their time at the Shelter.

All dogs are on a traffic light system, so dogs who have more troubling issues are only walked by staff and/or experienced volunteers. All dog walkers are introduced to dogs on an individual basis before they are able to walk or manage them. We also continue to implement an over 18's policy for working with our dogs in order to avoid families bringing in their small children to walk the dogs which is not always appropriate.

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

**Registered Charity number**  
514872

##### **Principal address**

Hawthorn Lane  
Newland  
Worcester  
Worcestershire  
WR13 5BD

##### **Trustees**

Mrs E J Arpad Chairperson  
Mrs K Gibbard Secretary  
J Wagstaff Treasurer  
Mrs A Spensley Committee member  
Miss A Ibbotson Committee member  
Mrs A L Harrison (appointed 29.7.21)

##### **Independent Examiner**

The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

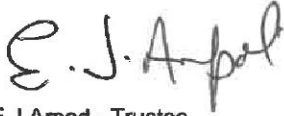
##### **Solicitors**

Hallmark Hulme  
4-5 Sansome Place  
Worcester  
Worcestershire  
WR1 1UQ

**Worcestershire Animal Rescue Shelter**

**Report of the Trustees  
for the Year Ended 30th June 2021**

Approved by order of the board of trustees on 22nd February 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'E. J. Arpad'. The signature is written in a cursive style with a large initial 'E' and a distinct 'A'.

Mrs E J Arpad - Trustee



**Independent Examiner's Report to the Trustees of  
Worcestershire Animal Rescue Shelter**

**Independent examiner's report to the trustees of Worcestershire Animal Rescue Shelter**

I report to the charity trustees on my examination of the accounts of Worcestershire Animal Rescue Shelter (the Trust) for the year ended 30th June 2021.

**Responsibilities and basis of report**

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

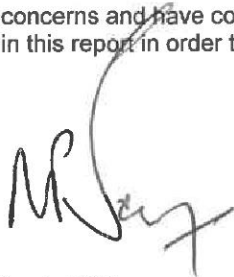
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nicholas Sandy FCA  
ICAEW  
The Richards Sandy Partnership  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

22nd February 2022

**Worcestershire Animal Rescue Shelter**

**Statement of Financial Activities  
for the Year Ended 30th June 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	111,111	6,000	117,111	147,239
<b>Charitable activities</b>					
Animal Welfare		27,843	-	27,843	34,488
Other trading activities	3	12,791	-	12,791	25,948
Investment income	4	91	-	91	681
Other income		281	-	281	1,921
<b>Total</b>		<b>152,117</b>	<b>6,000</b>	<b>158,117</b>	<b>210,277</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,618	-	1,618	2,004
<b>Charitable activities</b>					
Animal Welfare		198,714	13,147	211,861	217,244
<b>Total</b>		<b>200,332</b>	<b>13,147</b>	<b>213,479</b>	<b>219,248</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(48,215)</b>	<b>(7,147)</b>	<b>(55,362)</b>	<b>(8,971)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		575,803	140,415	716,218	725,190
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>527,588</b>	<b>133,268</b>	<b>660,856</b>	<b>716,219</b>

The notes form part of these financial statements

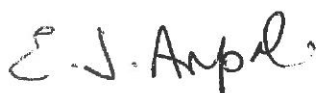
**Worcestershire Animal Rescue Shelter**

**Balance Sheet  
30th June 2021**

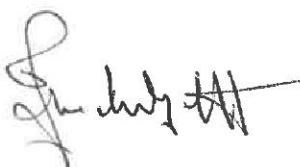
	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	183,505	132,768	316,273	340,155
<b>CURRENT ASSETS</b>					
Stocks	9	2,818	-	2,818	2,862
Debtors	10	9,727	-	9,727	21,844
Cash at bank		338,591	500	339,091	362,378
		<u>351,136</u>	<u>500</u>	<u>351,636</u>	<u>387,084</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(7,053)	-	(7,053)	(11,020)
<b>NET CURRENT ASSETS</b>		<u>344,083</u>	<u>500</u>	<u>344,583</u>	<u>376,064</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>527,588</u>	<u>133,268</u>	<u>660,856</u>	<u>716,219</u>
<b>NET ASSETS</b>		<u>527,588</u>	<u>133,268</u>	<u>660,856</u>	<u>716,219</u>
<b>FUNDS</b>	12				
Unrestricted funds				527,588	575,804
Restricted funds				133,268	140,415
<b>TOTAL FUNDS</b>				<u>660,856</u>	<u>716,219</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd February 2022 and were signed on its behalf by:

E J Arpad - Trustee



J Wagstaff - Trustee



The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 30th June 2021

1. ACCOUNTING POLICIES

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacy income is recognised when the Charity has confirmed entitlement of the legacy, when the amount can be accurately measured and when it is probable that they will receive the income.

Donations are recorded upon receipt.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% on cost
Land	- 4% on cost
Assets under construction	- 0%
Plant & mach & office equipt	- 25% on cost
Motor vehicles	- 25% on reducing balance

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**FINANCIAL INSTRUMENTS**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Worcestershire Animal Rescue Shelter**

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2021**

**1. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

**Basic Financial Assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Basic Financial Liabilities**

Basic Financial Liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	<b>97,800</b>	69,999
Legacies	<b>3,311</b>	72,240
Grants	<b>16,000</b>	5,000
	<b><u>117,111</u></b>	<b><u>147,239</u></b>

Grants received, included in the above, are as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The Ratcliffe Foundation	<b>5,000</b>	5,000
Malvern Hills District Council	<b>11,000</b>	-
	<b><u>16,000</u></b>	<b><u>5,000</u></b>

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising and events	<b>1,572</b>	8,996
Retail sales	<b>11,219</b>	16,952
	<b><u>12,791</u></b>	<b><u>25,948</u></b>

**4. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Investment income	<b><u>91</u></b>	<b><u>681</u></b>

**Worcestershire Animal Rescue Shelter**

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2021**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 30th June 2021 nor for the year ended 30th June 2020.

**6. STAFF COSTS**

Staff costs for the year are as follows:-

	2021 £	2020 £
Salaries	112,315	114,492
Social security costs	3,632	3,314
Pension costs	1,686	1,253
<b>Total</b>	<b>117,633</b>	<b>119,059</b>

The average number of employees for the year was 9 (2020 9).

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	141,739	5,500	147,239
<b>Charitable activities</b>			
Animal Welfare	34,488	-	34,488
Other trading activities	25,948	-	25,948
Investment income	681	-	681
Other income	1,921	-	1,921
<b>Total</b>	<b>204,777</b>	<b>5,500</b>	<b>210,277</b>
<b>EXPENDITURE ON</b>			
Raising funds	2,004	-	2,004
<b>Charitable activities</b>			
Animal Welfare	205,096	12,148	217,244
<b>Total</b>	<b>207,100</b>	<b>12,148</b>	<b>219,248</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,323)</b>	<b>(6,648)</b>	<b>(8,971)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	578,127	147,063	725,190
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>575,804</b>	<b>140,415</b>	<b>716,219</b>

**Worcestershire Animal Rescue Shelter**

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2021**

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Land £	Isolation pens £
<b>COST</b>			
At 1st July 2020	567,290	48,975	21,302
Additions	-	-	45,267
Reclassification	-	-	-
At 30th June 2021	567,290	48,975	66,569
<b>DEPRECIATION</b>			
At 1st July 2020	311,031	36,736	3,408
Charge for year	22,692	1,959	2,663
At 30th June 2021	333,723	38,695	6,071
<b>NET BOOK VALUE</b>			
At 30th June 2021	233,567	10,280	60,498
At 30th June 2020	256,259	12,239	17,894

	Assets under construction £	Plant & mach & office equipt £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st July 2020	37,987	33,608	12,139	721,301
Additions	-	1,000	-	46,267
Reclassification	(37,987)	-	-	(37,987)
At 30th June 2021	-	34,608	12,139	729,581
<b>DEPRECIATION</b>				
At 1st July 2020	-	20,712	9,258	381,145
Charge for year	-	4,129	720	32,163
At 30th June 2021	-	24,841	9,978	413,308
<b>NET BOOK VALUE</b>				
At 30th June 2021	-	9,767	2,161	316,273
At 30th June 2020	37,987	12,896	2,881	340,156

**9. STOCKS**

	2021 £	2020 £
Stocks	2,818	2,862

**Worcestershire Animal Rescue Shelter**

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2021**

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

	2021	2020
	£	£
Other debtors	1,068	1,872
VAT	1,396	2,084
Prepayments and accrued income	7,263	17,888
	<u>9,727</u>	<u>21,844</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	512	3,830
Social security and other taxes	1,432	3,552
Other creditors	510	1,613
Accrued expenses	4,599	2,025
	<u>7,053</u>	<u>11,020</u>

**12. MOVEMENT IN FUNDS**

	At 1.7.20	Net movement in funds	At
	£	£	30.6.21
			£
<b>Unrestricted funds</b>			
General fund	515,803	(48,215)	467,588
Operating fund	60,000	-	60,000
	<u>575,803</u>	<u>(48,215)</u>	<u>527,588</u>
<b>Restricted funds</b>			
Cattery Isolation Pens	36,308	(1,580)	34,728
New Building Fund - Building	103,232	(4,692)	98,540
New Building Fund - Equipment	875	(875)	-
	<u>140,415</u>	<u>(7,147)</u>	<u>133,268</u>
<b>TOTAL FUNDS</b>	<u>716,218</u>	<u>(55,362)</u>	<u>660,856</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	152,117	(200,332)	(48,215)
<b>Restricted funds</b>			
Cattery Isolation Pens	-	(1,580)	(1,580)
New Building Fund - Building	-	(4,692)	(4,692)
New Building Fund - Equipment	-	(875)	(875)
Veterinary costs	6,000	(6,000)	-
	<u>6,000</u>	<u>(13,147)</u>	<u>(7,147)</u>
<b>TOTAL FUNDS</b>	<u>158,117</u>	<u>(213,479)</u>	<u>(55,362)</u>



**Worcestershire Animal Rescue Shelter**

**Notes to the Financial Statements - continued  
for the Year Ended 30th June 2021**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.7.19 £	Net movement in funds £	Transfers between funds £	At 30.6.20 £
<b>Unrestricted funds</b>				
General fund	528,127	(2,323)	(10,000)	515,804
Operating fund	50,000	-	10,000	60,000
	<u>578,127</u>	<u>(2,323)</u>	<u>-</u>	<u>575,804</u>
<b>Restricted funds</b>				
Cattery Isolation Pens	37,388	(1,080)	-	36,308
New Building Fund - Building	107,925	(4,693)	-	103,232
New Building Fund - Equipment	1,750	(875)	-	875
	<u>147,063</u>	<u>(6,648)</u>	<u>-</u>	<u>140,415</u>
<b>TOTAL FUNDS</b>	<u>725,190</u>	<u>(8,971)</u>	<u>-</u>	<u>716,219</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	204,777	(207,100)	(2,323)
<b>Restricted funds</b>			
Cattery Isolation Pens	500	(1,580)	(1,080)
New Building Fund - Building	-	(4,693)	(4,693)
New Building Fund - Equipment	-	(875)	(875)
Veterinary costs	5,000	(5,000)	-
	<u>5,500</u>	<u>(12,148)</u>	<u>(6,648)</u>
<b>TOTAL FUNDS</b>	<u>210,277</u>	<u>(219,248)</u>	<u>(8,971)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
<b>Unrestricted funds</b>				
General fund	528,127	(50,538)	(10,000)	467,589
Operating fund	50,000	-	10,000	60,000
	<u>578,127</u>	<u>(50,538)</u>	<u>-</u>	<u>527,589</u>
<b>Restricted funds</b>				
Cattery Isolation Pens	37,388	(2,660)	-	34,728
New Building Fund - Building	107,925	(9,385)	-	98,540
New Building Fund - Equipment	1,750	(1,750)	-	-
	<u>147,063</u>	<u>(13,795)</u>	<u>-</u>	<u>133,268</u>
<b>TOTAL FUNDS</b>	<u>725,190</u>	<u>(64,333)</u>	<u>-</u>	<u>660,857</u>

# Worcestershire Animal Rescue Shelter

## Notes to the Financial Statements - continued for the Year Ended 30th June 2021

### 12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	356,894	(407,432)	(50,538)
<b>Restricted funds</b>			
Cattery Isolation Pens	500	(3,160)	(2,660)
New Building Fund - Building	-	(9,385)	(9,385)
New Building Fund - Equipment	-	(1,750)	(1,750)
Veterinary costs	11,000	(11,000)	-
	<u>11,500</u>	<u>(25,295)</u>	<u>(13,795)</u>
<b>TOTAL FUNDS</b>	<u>368,394</u>	<u>(432,727)</u>	<u>(64,333)</u>

#### Unrestricted

##### General

General funds are available to be spent in accordance with the charitable objects of the Charity, as the trustees see fit. The balance at 30 June 2021 is £467,588 (2020: £515,803).

##### Designated Fund - Operating Fund

This fund was established to cover the payment of 6 month's salaries for the Charity's employees in the event that the income should reduce. The balance at 30 June 2021 is £60,000 (2020: £60,000).

#### Restricted Funds

##### Cattery Isolation Pens

Grants were given to the Charity over several years. The balance at the year end is £34,728 (2020: £36,308).

##### New Building Fund - Building

Grants have been received from Jean Sainsbury and L E Andrews to support the development of a new building. The balance of £98,540 30 June 2021 (2020: £102,232) represents the written down value of the asset.

##### New Building Fund - Equipment

The balance of £Nil at 30 June 2021 (2020: £875 ), the asset has now been fully depreciated.

##### Veterinary costs

A grant of £1,000 was received from Malvern Hills District Council - Ward budget grant Councillors Tom Wells and Kathy Wells and £5,000 was also received from The Ratcliffe Foundation. The funds had all been spent at the year end.

### 13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2021.

**Worcestershire Animal Rescue Shelter**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	97,800	69,999
Legacies	3,311	72,240
Grants	16,000	5,000
	<hr/> 117,111	<hr/> 147,239
<b>Other trading activities</b>		
Fundraising and events	1,572	8,996
Retail sales	11,219	16,952
	<hr/> 12,791	<hr/> 25,948
<b>Investment income</b>		
Investment income	91	681
<b>Charitable activities</b>		
Pet Plan Income	8,721	8,336
Subscriptions	635	574
Rehoming Fees	18,033	24,445
Stray Dog Contract	454	1,133
	<hr/> 27,843	<hr/> 34,488
<b>Other income</b>		
Wayleave	48	46
Apprenticeship Income	-	500
Workshop and training courses	233	875
Room hire	-	500
	<hr/> 281	<hr/> 1,921
<b>Total incoming resources</b>	<hr/> 158,117	<hr/> 210,277
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising Events	448	1,406
Just Giving Charges	1,170	598
	<hr/> 1,618	<hr/> 2,004
<b>Charitable activities</b>		
Postage, stationery & adverts	991	1,245
Goods for resale	4,643	7,021
Veterinary costs	17,622	27,010
Training	-	250
Computer consumables	120	159
Telephone	1,718	1,351
Insurance	3,348	3,027
Van expenses	1,707	2,003
Light and heat	5,962	7,072
Rent	10	10
Carried forward	36,121	49,148

This page does not form part of the statutory financial statements

**Worcestershire Animal Rescue Shelter**

**Detailed Statement of Financial Activities  
for the Year Ended 30th June 2021**

	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	36,121	49,148
Rates and water	473	630
Cleaning and waste collection	1,551	1,661
Premises expenses	5,133	4,707
Repairs and maintenance	13,830	4,019
Sundry expenses	711	976
Equipment hire	293	302
Bank charges	532	534
Subscriptions	(258)	45
Bookkeeping	1,880	1,665
Professional fees	110	1,085
Wages	112,315	114,492
Social Security	3,632	3,314
Pensions	1,686	1,253
Depn of Freehold Property	24,650	22,839
Depn of Land	1,959	1,959
Depn of Isolation Pens	704	704
Depn of Plant, Machinery & Equipment	4,129	4,719
Depn of Motor Vehicles	720	960
Recruitment expenses	-	115
Dog workshop costs	90	717
	<u>210,261</u>	<u>215,844</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	1,600	1,400
Total resources expended	<u>213,479</u>	<u>219,248</u>
<b>Net expenditure</b>	<u><u>(55,362)</u></u>	<u><u>(8,971)</u></u>