

**Report of the Trustees and
Financial Statements for the Year Ended 30th June 2022
for
Worcestershire Animal Rescue Shelter**

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

Worcestershire Animal Rescue Shelter

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for the Year Ended 30th June 2022**

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Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2022

The trustees present their report with the financial statements of the charity for the year ended 30th June 2022. 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 staff and committee are 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. Our new SOM has proactively raised our profile by promoting the Shelter giving talks to local businesses and groups.

We also have been fortunate that local businesses volunteer to attend the Shelter to assist with various tasks, two of which being Worcester Bosch and Sanctuary Housing. We are extremely grateful for their support and help; they certainly make a difference.

We hope to carry on our successes this year with more events, more creative fundraising ideas and further grant applications. We are seeking more ways in which we, as a Charity, can sustain our day to day running costs, as well as finding funding opportunities for small and large scale projects. We would like to thank all our staff, volunteers and supporters who have contributed time and goods to these activities.

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 making our animals more re-homable. With these now in place many visitors to the site have commented on how the dogs are calmer and quieter.

We have consciously attempted to keep our numbers of animals low this financial year due to staff shortages; this primarily has been for the benefit of the animals ensuring that they receive the necessary care they so deserve whilst at the Shelter.

Animals brought into our care:

Dogs		Cats	
Gifted	46	Gifted	91
Stray	7	Stray	38
Returned from adoption or foster	5	Returned from adoption or foster	6
Transferred	4	Transferred	3
Total	62	Total	131

Animals leaving our care:

Dogs		Cats	
Adopted	50	Adopted	118
Transferred	0	Transferred	0
Euthanised (behavioural & welfare)	3	Euthanised (welfare)	2
Total	53	Total	120

Whilst we do have a non-euthanasia policy for our animals, unfortunately there is the odd occasion where we have to consider this as an option due to behavioural, health or welfare concerns as sadly some animals are brought into the Shelter severely damaged. Any decision is made with consultation from our local veterinary surgeon and behaviourist, with the ultimate decision being made by the Shelter Operations Manager. This is always a sad and upsetting decision and not one that is taken lightly.

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2022

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.

Staff and Volunteers

As previously mentioned, Amie Jones is our new Shelter Operations Manager. Chris Hermiston has been promoted to Kennel/Cattery Manager in recognition of his hard work and dedication in carrying out his role plus SOM until such time as the Manager's post was filled.

We also employed the services of Vanessa Kelly in May as a Kennel/Cattery Assistant. She has settled into the role admirably and is proving a valuable member of the team.

We are very proud of the whole team's dedication to the Charity and the animals. The Trustee's and Shelter Operations Manager continue to look at suitable courses and training opportunities to offer to staff members to aid in their personal and professional development.

We truly could not do the work we do without the help of our many volunteers. We have volunteers helping out 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.

FINANCIAL REVIEW

Financial position

During the year grants of £5,000 were received from The Ratcliffe Foundation and £77 in relation to Covid SSP.

During the year legacies of £97,500 (2021: £3,311) were received, details as follows-

J Haire	£1,000
L Barnacle	£1,000
MT Jones	£500
T Bache	£5,000
RM Fentiman	£90,000

Our total income for 2022 amounted to £220,295 compared to £158,117 for 2021, an increase of £62,178.

Expenditure for the year amounted to £193,320 (2021: £213,479) a reduction of £20,159.

The Charity has net incoming resources for 2022 £26,975 (2021: net outgoing resources £55,362).

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.

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2022

FINANCIAL REVIEW

Reserves policy

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 and to maintain a balance to cover at least 12 months running costs. Free reserves (general funds less fixed assets) at 30 June 2022 amounted to £337,428 (2021: £284,083), which based on current unrestricted expenditure levels of £186,808 equate to approximately 21 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.

The charity will also maintain a designated operating reserve to cover 6 months' salary costs in the event that income should reduce. The balance at 30 June 2022 is £60,000 (2021: £60,000). 6 months salary costs equate to £46,877 and therefore the amount retained in this fund is deemed sufficient by the trustees.

The restricted fund balance as at 30 June 2022 was £127,955 (2021: £133,268) of which £126,496 relates to the value of freehold property and isolation pens.

The total current reserves of the charity as at 30 June 2022 were £398,887 and with the inclusion of tangible fixed assets of £288,944 this brings total reserves of the charity to £687,831 (2021: £660,856).

Details of individual funds can be found in note 18 of the accounts.

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.

The Charity has been approved as a full member of the Association of Dogs and Cats Homes (ADCH).

Organisational structure

WARS is overseen by a Board of up to 12 members 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 Chairman.

Unfortunately our Secretary Kaye Gibbard felt it necessary to relinquish her position due to being appointed as a JP; we wish Kaye all the very best for the future.

Albeit we have been actively advertising for a replacement Manager, this has proved difficult, we offered the post on two occasions, with both candidates declining. However, we now have secured the services of Amie Jones who joined us in May 2022. She has proved herself worthy of the wait and has already implemented changes at the Shelter.

We have also been actively looking to recruit more Trustees without success; this will be an ongoing process until we have the numbers required as stated in our Constitution.

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2022

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 & Safety. The Shelter Operations Manager and the Kennel and Cattery Manager 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 cascaded down 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 to look for ways to increase and sustain income to aid in covering annual costs.

WARS continues to re-evaluated all its Health & Safety paperwork, to ensure all paperwork is in line with current legislation.

WARS endeavours to reduce risks in a number of ways. All new volunteers and staff undertake a Health & Safety induction, provided by the Shelter Operations Manager or the Kennel and Cattery Manager. Inductions cover Health & Safety, site safety and safe handling of animals. 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 handle them. We have also implemented an over 18's policy for working with our dogs, neutralising families bringing in their small children to walk the dogs.

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 (resigned 17.12.21)
J Wagstaff Treasurer
Mrs A Spensley Committee member
Miss A Ibbotson Committee member
Mrs A L Harrison Trustee (appointed 29.7.21)

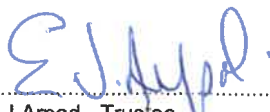
Independent Examiner

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

Solicitors

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

Approved by order of the board of trustees on 28/2/23 and signed on its behalf by:


.....
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 2022.

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

Date:

28/02/2023

Worcestershire Animal Rescue Shelter

**Statement of Financial Activities
for the Year Ended 30th June 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	158,080	5,000	163,080	117,111
Charitable activities	5				
Animal Welfare		33,032	-	33,032	27,843
Other trading activities	3	24,056	-	24,056	12,791
Investment income	4	38	-	38	91
Other income	6	89	-	89	281
Total		215,295	5,000	220,295	158,117
EXPENDITURE ON					
Raising funds	7	6,857	-	6,857	6,261
Charitable activities	8				
Animal Welfare		179,951	6,512	186,463	207,218
Total		186,808	6,512	193,320	213,479
NET INCOME/(EXPENDITURE)		28,487	(1,512)	26,975	(55,362)
Transfers between funds	18	3,801	(3,801)	-	-
Net movement in funds		32,288	(5,313)	26,975	(55,362)
RECONCILIATION OF FUNDS					
Total funds brought forward		527,588	133,268	660,856	716,218
TOTAL FUNDS CARRIED FORWARD		559,876	127,955	687,831	660,856

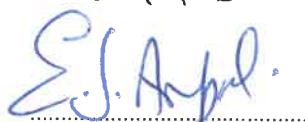
The notes form part of these financial statements

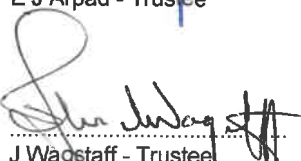
Worcestershire Animal Rescue Shelter

**Balance Sheet
30th June 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	14	162,448	126,496	288,944	316,273
CURRENT ASSETS					
Stocks	15	4,310	-	4,310	2,818
Debtors	16	10,437	-	10,437	9,727
Cash at bank		390,732	1,459	392,191	339,091
		<u>405,479</u>	<u>1,459</u>	<u>406,938</u>	<u>351,636</u>
CREDITORS					
Amounts falling due within one year	17	(8,051)	-	(8,051)	(7,053)
NET CURRENT ASSETS		<u>397,428</u>	<u>1,459</u>	<u>398,887</u>	<u>344,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>559,876</u>	<u>127,955</u>	<u>687,831</u>	<u>660,856</u>
NET ASSETS		<u>559,876</u>	<u>127,955</u>	<u>687,831</u>	<u>660,856</u>
FUNDS	18				
Unrestricted funds				559,876	527,588
Restricted funds				127,955	133,268
TOTAL FUNDS				<u>687,831</u>	<u>660,856</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/2/23 and were signed on its behalf by:


E J Arpad - Trustee


J Wagstaff - Trustee

Worcestershire Animal Rescue Shelter

Notes to the Financial Statements for the Year Ended 30th June 2022

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.

Grant income, including government grants, is recognised on a performance basis.

Income from charitable activities is recognised in line with the provision of those activities.

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
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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2022**

1. ACCOUNTING POLICIES - continued

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.

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

	2022	2021
	£	£
Donations	60,503	97,800
Legacies	97,500	3,311
Grants	5,077	16,000
	<u>163,080</u>	<u>117,111</u>

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

	2022	2021
	£	£
The Ratcliffe Foundation	5,000	5,000
Malvern Hills District Council	-	11,000
Coronavirus Statutory Sick Pay Rebate Scheme	77	-
	<u>5,077</u>	<u>16,000</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising and events	5,564	1,572
Retail sales	18,492	11,219
	<u>24,056</u>	<u>12,791</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2022**

4. INVESTMENT INCOME

	2022	2021
	£	£
Investment income	38	91
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Pet Plan Income	Animal Welfare	8,708	8,721
Subscriptions	Animal Welfare	333	635
Rehoming Fees	Animal Welfare	16,887	18,033
Stray Dog Contract	Animal Welfare	1,504	454
Greyhound Rescue	Animal Welfare	5,600	-
		<u> </u>	<u> </u>
		33,032	27,843
		<u> </u>	<u> </u>

6. OTHER INCOME

	2022	2021
	£	£
Wayleave	47	48
Workshop and training courses	42	233
	<u> </u>	<u> </u>
	89	281
	<u> </u>	<u> </u>

7. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2022	2021
	£	£
Fundraising Events	592	448
Just Giving Charges	863	1,170
	<u> </u>	<u> </u>
	1,455	1,618
	<u> </u>	<u> </u>

OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Goods for resale	5,402	4,643
	<u> </u>	<u> </u>
Aggregate amounts	6,857	6,261
	<u> </u>	<u> </u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2022**

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Animal Welfare	184,513	1,950	186,463

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	92,576	117,633
Postage, stationery & adverts	2,258	991
Veterinary costs	27,084	17,622
Training	840	-
Computer consumables	137	120
Telephone	1,981	1,718
Insurance	3,615	3,348
Van expenses	1,846	1,707
Light and heat	9,411	5,962
Rent	10	10
Rates and water	699	473
Cleaning and waste collection	1,278	1,551
Premises expenses	3,262	5,133
Repairs and maintenance	3,421	13,830
Sundry expenses	1,667	711
Equipment hire	250	293
Bank charges	598	532
Subscriptions	310	(258)
Bookkeeping	1,900	1,880
Professional fees	240	110
Depn of Freehold Property	22,691	24,650
Depn of Land	1,959	1,959
Depn of Isolation Pens	2,663	704
Depn of Plant, Machinery & Equipment	3,277	4,129
Depn of Motor Vehicles	540	720
Dog workshop costs	-	90
	184,513	205,618

10. SUPPORT COSTS

	Governance costs £
Animal Welfare	1,950

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2022**

10. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2022	2021
	Animal Welfare	Total activities
	£	£
Independent examination	1,950	1,600
	<u>1,950</u>	<u>1,600</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2022 nor for the year ended 30th June 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30th June 2022 nor for the year ended 30th June 2021.

12. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	88,792	112,315
Social security costs	2,555	3,632
Other pension costs	1,229	1,686
	<u>92,576</u>	<u>117,633</u>

The average monthly number of employees during the year was as follows:

	2022	2021
	6	9
Average number of employees	<u>6</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	111,111	6,000	117,111
Charitable activities			
Animal Welfare	27,843	-	27,843
Other trading activities	12,791	-	12,791
Investment income	91	-	91
Other income	281	-	281
Total	<u>152,117</u>	<u>6,000</u>	<u>158,117</u>
EXPENDITURE ON			
Raising funds	6,261	-	6,261
Charitable activities			
Animal Welfare	194,071	13,147	207,218
Total	<u>200,332</u>	<u>13,147</u>	<u>213,479</u>
NET INCOME/(EXPENDITURE)	(48,215)	(7,147)	(55,362)

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2022**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	575,803	140,415	716,218
TOTAL FUNDS CARRIED FORWARD	<u>527,588</u>	<u>133,268</u>	<u>660,856</u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Land £	Isolation pens £
COST			
At 1st July 2021	567,290	48,975	66,569
Additions	-	-	-
At 30th June 2022	<u>567,290</u>	<u>48,975</u>	<u>66,569</u>
DEPRECIATION			
At 1st July 2021	333,723	38,695	6,071
Charge for year	22,691	1,959	2,663
At 30th June 2022	<u>356,414</u>	<u>40,654</u>	<u>8,734</u>
NET BOOK VALUE			
At 30th June 2022	<u>210,876</u>	<u>8,321</u>	<u>57,835</u>
At 30th June 2021	<u>233,567</u>	<u>10,280</u>	<u>60,498</u>
	Plant & mach & office equipt £	Motor vehicles £	Totals £
COST			
At 1st July 2021	34,608	12,139	729,581
Additions	3,801	-	3,801
At 30th June 2022	<u>38,409</u>	<u>12,139</u>	<u>733,382</u>
DEPRECIATION			
At 1st July 2021	24,841	9,978	413,308
Charge for year	3,277	540	31,130
At 30th June 2022	<u>28,118</u>	<u>10,518</u>	<u>444,438</u>
NET BOOK VALUE			
At 30th June 2022	<u>10,291</u>	<u>1,621</u>	<u>288,944</u>
At 30th June 2021	<u>9,767</u>	<u>2,161</u>	<u>316,273</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2022**

15.	STOCKS				
				2022	2021
				£	£
	Stocks			4,310	2,818
16.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022	2021
				£	£
	Other debtors			1,159	1,068
	VAT			3,538	1,396
	Prepayments and accrued income			5,740	7,263
				10,437	9,727
17.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022	2021
				£	£
	Trade creditors			734	512
	Social security and other taxes			1,384	1,432
	Other creditors			640	510
	Accrued expenses			5,293	4,599
				8,051	7,053
18.	MOVEMENT IN FUNDS				
		At 1.7.21	Net	Transfers	At
		£	movement	between	30.6.22
			in funds	funds	£
			£	£	
	Unrestricted funds				
	General fund	467,588	28,487	3,801	499,876
	Operating fund	60,000	-	-	60,000
		527,588	28,487	3,801	559,876
	Restricted funds				
	Cattery Isolation Pens	34,728	(1,580)	-	33,148
	New Building Fund - Building	98,540	(4,692)	-	93,848
	IT and GDPR Fund	-	4,760	(3,801)	959
		133,268	(1,512)	(3,801)	127,955
	TOTAL FUNDS	660,856	26,975	-	687,831

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	215,295	(186,808)	28,487
Restricted funds			
Cattery Isolation Pens	-	(1,580)	(1,580)
New Building Fund - Building	-	(4,692)	(4,692)
IT and GDPR Fund	5,000	(240)	4,760
	<u>5,000</u>	<u>(6,512)</u>	<u>(1,512)</u>
TOTAL FUNDS	<u>220,295</u>	<u>(193,320)</u>	<u>26,975</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2022**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<u>716,218</u>	<u>(55,362)</u>	<u>660,856</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,117	(200,332)	(48,215)
Restricted funds			
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>
TOTAL FUNDS	<u>158,117</u>	<u>(213,479)</u>	<u>(55,362)</u>

UNRESTRICTED FUNDS

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 2022 is £499,876 (2021: £467,588).

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 2022 is £60,000 (2021: £60,000).

RESTRICTED FUNDS

Cattery Isolation Pens

Grants were given to the Charity over several years. The balance at the year end is £33,148 (2021: £34,728).

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 £93,848 at 30 June 2022 (2021: £98,540) represents the written down value of the asset.

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 as at 30 June 2021.

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2022**

18. MOVEMENT IN FUNDS - continued

IT and GDPR Fund

During the year £5,000 was received from The Ratcliffe Foundation for the purpose of updating and renewing IT equipment to enable compliance with GDPR. The balance as at 30 June 2022 was £959 (2021: £nil).

TRANSFERS BETWEEN FUNDS

During the year £3,801 was transferred from the restricted IT and GDPR fund to the general unrestricted fund, representing the cost of fixed assets purchased using restricted funds.

19. RELATED PARTY DISCLOSURES

During the year ended 30 June 2022 three trustees made donations to the charity totalling £50, none of which had any restrictions.