

**Report of the Trustees and
Financial Statements for the Year Ended 30th June 2023
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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Worcestershire Animal Rescue Shelter

**Reference and Administrative Details
for the Year Ended 30th June 2023**

TRUSTEES	Mrs E J Arpad (Chairperson) Mr J Wagstaff (Treasurer) Mrs A Spensley Miss A Ibbotson Mrs A L Harrison
PRINCIPAL ADDRESS	Hawthorn Lane Newland Worcester Worcestershire WR13 5BD
REGISTERED CHARITY NUMBER	514872
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
KEY MANAGEMENT	Amie Jones Shelter Operations Manager

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2023

The trustees present their report with the financial statements of the charity for the year ended 30th June 2023. 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.

We strive to give the best possible care for the unfortunate stray and abandoned animals that come into our care ensuring and whilst with us, they receive the best possible attention until they find their forever homes.

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 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.

To this end, we have produced a five-year plan to help grow the Shelter and maintain the standard of care required. The two larger projects being, refurbish/rebuild our long line kennel block and resiting/improving our exercise pens all of which we are actively looking at grants to help us achieve our goals.

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 mentioned in last years report, Amie Jones is our Shelter Operations Manager and works closely with Chris Hermiston our Kennel Cattery Manager.

Due to Ellen Macdonald-Schoeley leaving us, we were fortunate that our Apprentice Georgina Preece stepped into this position admirably.

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

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2023

ACHIEVEMENT AND PERFORMANCE

FUNDRAISING

Last Christmas our SOM organised a "Santa Paws" day whereby people brought in their dogs to have a photograph taken with Father Christmas. This proved a financial success and is being arranged again for this year. Without the support of our volunteers "Santa" and Leigh, photographer, the event would not have been so successful.

We continually are looking into more ways of raising funds to enable our work to continue, however the help and support given by our donors/sponsors is appreciated especially during such difficult economic times.

COMMUNITY BENEFIT

WARS holds the stray dog contract for the local area and works closely with the local authority Dog Warden taking in dogs which have either escaped or have been discarded. We also have our "in house" data base which holds a waiting list of the public who, for whatever reason, need to relinquish their dog or cat.

We have recently introduced a small service of trapping feral cats whereby we trap, neuter and release back into the community so that the number of unwanted kittens is limited. We have been fortunate to secure grants to help us with this project.

Our SOM has also been giving talks to local groups/schools explaining our work and advising on responsible pet ownership.

We also receive support from local businesses sending corporate groups who attend the Shelter and assist with various tasks for which we are extremely grateful, some being :-

- Worcester Bosch
- Sanctuary Housing
- Open Gi
- David Barrett Homes

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.

This year has seen a massive increase in the number of kittens either born at the Shelter or brought in as strays with our new "mum and kitten" unit being full to capacity.

Animals brought into our care:

Dogs	72	
Cats	155	
Stray Dogs	60	(15 signed over to WARS with 45 transferred out of our area or reclaimed by their owner)

Animals leaving our care:

Dogs	55
Cats	137

Euthanised:

Dogs	2	(behavioural)
Cats	2	(elderly with severe health issues)

Two kittens passed away whilst at Shelter

This year we have experienced a massive increase in the number of stray animals being brought into the Shelter and not reclaimed.

Whilst we do have a non-euthanasia policy for our animals, unfortunately there is the odd occasion where we must 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 2023

FINANCIAL REVIEW

Financial position

During the year grants of £14,000 were received (2022: £5,077). Further detail can be found in note 2 to the accounts.

During the year legacies of £182,879 (2022: £97,500) were received, details as follows-

P Miles	£250
E Chadwick	£82,629
J Griffin	£100,000

Our total income for 2023 amounted to £346,461 compared to £220,295 for 2022, an increase of £126,165.

Expenditure for the year amounted to £260,943 (2022: £193,320) an increase of £67,623.

The Charity has net incoming resources for 2023 £85,518 (2022: £26,975).

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 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 2023 amounted to £448,664 (2022: £337,428), which based on current unrestricted expenditure levels of £252,771 equate to approximately 21 months of running costs. This exceeds the current policy and has arisen due to two substantial legacies received in the year.

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 2023 is £60,000 (2022: £60,000). 6 months salary costs equate to £65,961 and therefore the amount retained in this fund is deemed sufficient by the trustees.

The restricted fund balance as at 30 June 2023 was £126,283 (2022: £127,955) of which £120,724 (2022: £126,496) relates to the value of freehold property and isolation pens.

The total current reserves of the charity as at 30 June 2023 were £514,723 (2022: £398,887) and with the inclusion of tangible fixed assets of £258,626 (2022: £288,944) this brings total reserves of the charity to £773,349 (2022: £687,831).

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 currently overseen by a committee of seven members all of which effectively run the Charity, four of which are the Trustees who hold the title to the real and personal property; they undertake their duties on a voluntary basis. Committee members 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.

We have also been actively looking to recruit more Committee which has proved challenging and as such the position of Secretary remains vacant. We will continue to make every effort to recruit additional numbers so that we have the required numbers as stated in our Constitution.

Worcestershire Animal Rescue Shelter

**Report of the Trustees
for the Year Ended 30th June 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

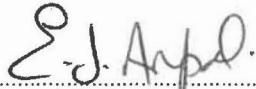
The Governance of the Charity is undertaken by the Board of voluntary Trustees, however, to assist with this we have taken on the services of Peninsula Business Services who oversee all our policies, i.e., health and safety, HR ensuring that we are working within the law. The Shelter Operations Manager and the Kennel and Cattery Manager regularly attend conferences, meetings and talks and 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.

Approved by order of the board of trustees on 18-12-2023 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 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Melissa Godwin ACA ACCA
The Association of Chartered Certified Accountants

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

Date: 23/1/24

Worcestershire Animal Rescue Shelter

**Statement of Financial Activities
for the Year Ended 30th June 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	270,062	6,500	276,562	163,080
Charitable activities	5				
Animal Welfare		37,379	-	37,379	33,032
Other trading activities	3	31,362	-	31,362	24,056
Investment income	4	1,110	-	1,110	38
Other income	6	48	-	48	89
Total		<u>339,961</u>	<u>6,500</u>	<u>346,461</u>	<u>220,295</u>
EXPENDITURE ON					
Raising funds	7	10,259	-	10,259	6,857
Charitable activities	8				
Animal Welfare		242,512	8,172	250,684	186,463
Total		<u>252,771</u>	<u>8,172</u>	<u>260,943</u>	<u>193,320</u>
NET INCOME/(EXPENDITURE)		87,190	(1,672)	85,518	26,975
RECONCILIATION OF FUNDS					
Total funds brought forward		559,876	127,955	687,831	660,856
TOTAL FUNDS CARRIED FORWARD		<u><u>647,066</u></u>	<u><u>126,283</u></u>	<u><u>773,349</u></u>	<u><u>687,831</u></u>

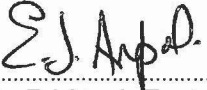
The notes form part of these financial statements


Worcestershire Animal Rescue Shelter

**Balance Sheet
30th June 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	138,402	120,224	258,626	288,944
CURRENT ASSETS					
Stocks	15	5,124	-	5,124	4,310
Debtors	16	114,491	-	114,491	10,437
Cash at bank		403,674	6,059	409,733	392,191
		<u>523,289</u>	<u>6,059</u>	<u>529,348</u>	<u>406,938</u>
CREDITORS					
Amounts falling due within one year	17	(14,625)	-	(14,625)	(8,051)
NET CURRENT ASSETS		<u>508,664</u>	<u>6,059</u>	<u>514,723</u>	<u>398,887</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>647,066</u>	<u>126,283</u>	<u>773,349</u>	<u>687,831</u>
NET ASSETS		<u>647,066</u>	<u>126,283</u>	<u>773,349</u>	<u>687,831</u>
FUNDS	18				
Unrestricted funds				647,066	559,876
Restricted funds				126,283	127,955
TOTAL FUNDS				<u>773,349</u>	<u>687,831</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/12/23 and were signed on its behalf by:


Mrs E J Arpad - Trustee


Mr J Wegstaff - Trustee

Worcestershire Animal Rescue Shelter

Notes to the Financial Statements for the Year Ended 30th June 2023

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.

Income from trading activities, including retail sales, is recognised on an accruals basis.

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
Isolation pens	- 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.

Worcestershire Animal Rescue Shelter

Notes to the Financial Statements - continued for the Year Ended 30th June 2023

1. ACCOUNTING POLICIES - continued

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.

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

	2023	2022
	£	£
Donations	79,683	60,503
Legacies	182,879	97,500
Grants	14,000	5,077
	<u>276,562</u>	<u>163,080</u>

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

	2023	2022
	£	£
The Anthony and Elaine Bethell Charitable Foundation	2,500	-
Coronavirus Statutory Sick Pay Rebate Scheme	-	77
Jean Sainsbury Trust	5,000	-
Malvern Hills District Council	500	-
Pamela Barlow Charitable Trust	1,000	-
The Ratcliffe Foundation	5,000	5,000
	<u>14,000</u>	<u>5,077</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising and events	7,901	5,564
Retail sales	20,561	18,492
Room Hire	2,900	-
	<u>31,362</u>	<u>24,056</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	1,110	38
	<u>1,110</u>	<u>38</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Pet Plan Income	8,657	8,708
Subscriptions	642	333
Rehoming Fees	21,390	16,887
Stray Dog Contract	5,490	1,504
Greyhound Rescue	1,200	5,600
	<u>37,379</u>	<u>33,032</u>

6. OTHER INCOME

	2023	2022
	£	£
Wayleave	48	47
Workshop and training courses	-	42
	<u>48</u>	<u>89</u>

7. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2023	2022
	£	£
Fundraising Events	1,431	592
Just Giving Charges	854	863
	<u>2,285</u>	<u>1,455</u>

OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Goods for resale	7,974	5,402
	<u>7,974</u>	<u>5,402</u>
Aggregate amounts	<u>10,259</u>	<u>6,857</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Animal Welfare	248,534	2,150	250,684

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	131,921	92,576
Postage, stationery & adverts	1,934	2,258
Veterinary costs	33,482	27,084
Training	250	840
Computer consumables	585	137
Telephone	2,234	1,981
Insurance	4,050	3,615
Van expenses	2,565	1,846
Light and heat	19,116	9,411
Rent	10	10
Rates and water	745	699
Cleaning and waste collection	833	1,278
Premises expenses	7,857	3,262
Repairs and maintenance	6,860	3,421
Sundry expenses	991	1,667
Equipment hire	297	250
Bank charges	970	598
Subscriptions	274	310
Bookkeeping	1,950	1,900
Professional fees	1,293	240
Depn of Freehold Property	22,691	22,691
Depn of Land	1,959	1,959
Depn of Isolation Pens	2,663	2,663
Depn of Plant, Machinery & Equipment	2,599	3,277
Depn of Motor Vehicles	405	540
	248,534	184,513

10. SUPPORT COSTS

	Governance costs £
Animal Welfare	2,150

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

	2023	2022
	Animal Welfare £	Total activities £
Independent examination	2,150	1,950

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2023 nor for the year ended 30th June 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30th June 2023 nor for the year ended 30th June 2022.

12. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	126,335	88,792
Social security costs	3,585	2,555
Other pension costs	2,001	1,229
	<u>131,921</u>	<u>92,576</u>

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

	2023	2022
	7	6
Average number of employees	<u>7</u>	<u>6</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	158,080	5,000	163,080
Charitable activities			
Animal Welfare	33,032	-	33,032
Other trading activities	24,056	-	24,056
Investment income	38	-	38
Other income	89	-	89
Total	<u>215,295</u>	<u>5,000</u>	<u>220,295</u>
EXPENDITURE ON			
Raising funds	6,857	-	6,857
Charitable activities			
Animal Welfare	179,951	6,512	186,463
Total	<u>186,808</u>	<u>6,512</u>	<u>193,320</u>
NET INCOME/(EXPENDITURE)	28,487	(1,512)	26,975
Transfers between funds	3,801	(3,801)	-
Net movement in funds	32,288	(5,313)	26,975
RECONCILIATION OF FUNDS			
Total funds brought forward	527,588	133,268	660,856
TOTAL FUNDS CARRIED FORWARD	<u>559,876</u>	<u>127,955</u>	<u>687,831</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Land £	Isolation pens £
COST			
At 1st July 2022 and 30th June 2023	<u>567,290</u>	<u>48,975</u>	<u>66,569</u>
DEPRECIATION			
At 1st July 2022	356,414	40,654	8,734
Charge for year	<u>22,691</u>	<u>1,959</u>	<u>2,663</u>
At 30th June 2023	<u>379,105</u>	<u>42,613</u>	<u>11,397</u>
NET BOOK VALUE			
At 30th June 2023	<u>188,185</u>	<u>6,362</u>	<u>55,172</u>
At 30th June 2022	<u>210,876</u>	<u>8,321</u>	<u>57,835</u>

	Plant & mach & office equipt £	Motor vehicles £	Totals £
COST			
At 1st July 2022 and 30th June 2023	<u>38,409</u>	<u>12,139</u>	<u>733,382</u>
DEPRECIATION			
At 1st July 2022	28,118	10,518	444,438
Charge for year	<u>2,600</u>	<u>405</u>	<u>30,318</u>
At 30th June 2023	<u>30,718</u>	<u>10,923</u>	<u>474,756</u>
NET BOOK VALUE			
At 30th June 2023	<u>7,691</u>	<u>1,216</u>	<u>258,626</u>
At 30th June 2022	<u>10,291</u>	<u>1,621</u>	<u>288,944</u>

15. STOCKS

	2023 £	2022 £
Goods held for resale	<u>5,124</u>	<u>4,310</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	1,130	1,159
VAT	3,271	3,538
Prepayments and accrued income	<u>110,090</u>	<u>5,740</u>
	<u>114,491</u>	<u>10,437</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,296	734
Social security and other taxes	1,434	1,384
Other creditors	1,931	640
Accrued expenses	8,964	5,293
	<u>14,625</u>	<u>8,051</u>

18. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	499,876	87,190	587,066
Operating fund	60,000	-	60,000
	<u>559,876</u>	<u>87,190</u>	<u>647,066</u>
Restricted funds			
Cattery Isolation Pens	33,148	(1,580)	31,568
New Building Fund - Building	93,848	(4,692)	89,156
IT and GDPR Fund	959	(400)	559
Rebuilding and Development Fund	-	5,000	5,000
	<u>127,955</u>	<u>(1,672)</u>	<u>126,283</u>
TOTAL FUNDS	<u>687,831</u>	<u>85,518</u>	<u>773,349</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	339,961	(252,771)	87,190
Restricted funds			
Cattery Isolation Pens	-	(1,580)	(1,580)
New Building Fund - Building	-	(4,692)	(4,692)
Veterinary costs	1,500	(1,500)	-
IT and GDPR Fund	-	(400)	(400)
Rebuilding and Development Fund	5,000	-	5,000
	<u>6,500</u>	<u>(8,172)</u>	<u>(1,672)</u>
TOTAL FUNDS	<u>346,461</u>	<u>(260,943)</u>	<u>85,518</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	467,588	28,487	3,801	499,876
Operating fund	60,000	-	-	60,000
	<u>527,588</u>	<u>28,487</u>	<u>3,801</u>	<u>559,876</u>
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
	<u>133,268</u>	<u>(1,512)</u>	<u>(3,801)</u>	<u>127,955</u>
TOTAL FUNDS	<u>660,856</u>	<u>26,975</u>	<u>-</u>	<u>687,831</u>

Comparative 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>

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 2023 is £587,066 (2022: £499,876).

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 2023 is £60,000 (2022: £60,000).

RESTRICTED FUNDS

Cattery Isolation Pens

Grants were given to the Charity over several years. The balance at the year end is £31,568 (2022: £33,148).

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 £89,156 at 30 June 2023 (2022: £93,848) represents the written down value of the asset.

Veterinary costs

A grant of £500 was received from Malvern Hills District Council and £1,000 was also received from Pamela Barlow Charitable Trust for the purpose of neutering cats in the community. The funds had all been spent as at 30 June 2023.

IT and GDPR Fund

£5,000 had been 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 2023 was £559 (2022: £959).

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

18. MOVEMENT IN FUNDS - continued

Rebuilding and Development Fund

A grant of £5,000 was received from The Ratcliffe Foundation towards rebuilding and development.

19. RELATED PARTY DISCLOSURES

During the year ended 30 June 2023 one trustee made an unrestricted donation to the charity of £20 (2022: three trustees made unrestricted donations totalling £50).

Worcestershire Animal Rescue Shelter

**Detailed Statement of Financial Activities
for the Year Ended 30th June 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,683	60,503
Legacies	182,879	97,500
Grants	14,000	5,077
	<hr/> 276,562	<hr/> 163,080
Other trading activities		
Fundraising and events	7,901	5,564
Retail sales	20,561	18,492
Room Hire	2,900	-
	<hr/> 31,362	<hr/> 24,056
Investment income		
Bank interest	1,110	38
Charitable activities		
Pet Plan Income	8,657	8,708
Subscriptions	642	333
Rehoming Fees	21,390	16,887
Stray Dog Contract	5,490	1,504
Greyhound Rescue	1,200	5,600
	<hr/> 37,379	<hr/> 33,032
Other income		
Wayleave	48	47
Workshop and training courses	-	42
	<hr/> 48	<hr/> 89
Total incoming resources	<hr/> 346,461	<hr/> 220,295
EXPENDITURE		
Raising donations and legacies		
Fundraising Events	1,431	592
Just Giving Charges	854	863
	<hr/> 2,285	<hr/> 1,455
Other trading activities		
Goods for resale	7,974	5,402
Charitable activities		
Wages	126,335	88,792
Social security	3,585	2,555
Pensions	2,001	1,229
Postage, stationery & adverts	1,934	2,258
Veterinary costs	33,482	27,084
Training	250	840
Computer consumables	585	137
Carried forward	168,172	122,895

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Worcestershire Animal Rescue Shelter

**Detailed Statement of Financial Activities
for the Year Ended 30th June 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	168,172	122,895
Telephone	2,234	1,981
Insurance	4,050	3,615
Van expenses	2,565	1,846
Light and heat	19,116	9,411
Rent	10	10
Rates and water	745	699
Cleaning and waste collection	833	1,278
Premises expenses	7,857	3,262
Repairs and maintenance	6,860	3,421
Sundry expenses	991	1,667
Equipment hire	297	250
Bank charges	970	598
Subscriptions	274	310
Bookkeeping	1,950	1,900
Professional fees	1,293	240
Depn of Freehold Property	22,691	22,691
Depn of Land	1,959	1,959
Depn of Isolation Pens	2,663	2,663
Depn of Plant, Machinery & Equipment	2,599	3,277
Depn of Motor Vehicles	405	540
	<hr/> 248,534	<hr/> 184,513
Support costs		
Governance costs		
Independent examination	2,150	1,950
Total resources expended	<hr/> 260,943	<hr/> 193,320
Net income	<hr/> <hr/> 85,518	<hr/> <hr/> 26,975

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