

REGISTERED CHARITY NUMBER: 514872

**Report of the Trustees and
Financial Statements for the Year Ended 30th June 2024
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 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 18
Detailed Statement of Financial Activities	19 to 20

Worcestershire Animal Rescue Shelter

**Reference and Administrative Details
for the Year Ended 30th June 2024**

TRUSTEES	Mrs E J Arpad (Chairperson) Mr J Wagstaff (Treasurer) Mrs A Spensley Miss A Ibbotson (resigned 28.11.23) 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 Chris Hermiston Kennel & Cattery Manager

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2024

The trustees present their report with the financial statements of the charity for the year ended 30th June 2024. 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 2024

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 2024

FINANCIAL REVIEW

Financial position

During the year grants of £5,000 were received (2023: £14,000). Further detail can be found in note 2 to the accounts.

During the year legacies of £65,596 (2023: £182,879) were recognised, details as follows:

D Willis	£5,000
E Chadwick	£15,874
J Holtom	£12,000
R Fentiman	£7,722
M Alder	£5,000
G Weaver	£20,000

In some cases additional amounts from the above legacies will be receivable, although value of such amounts cannot be reliably measured.

Our total income for 2024 amounted to £252,553 compared to £346,461 for 2023, a decrease of £93,908.

Expenditure for the year amounted to £293,607 (2023: £260,943) an increase of £32,664.

The Charity has net outgoing resources for 2024 of £41,054 (2023: net incoming resources £85,518).

Investment policy and objectives

Surplus funds are invested in a readily realisable form in fixed term deposit accounts.

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 2024 amounted to £288,081 (2023: £448,664), which based on current unrestricted expenditure levels of £286,275 equate to approximately 12 months of running costs. The reserves policy is therefore just about being achieved.

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 2024 is £60,000 (2023: £60,000). 6 months salary costs equate to £70,820 and therefore the amount retained in this fund is deemed sufficient by the trustees.

The restricted fund balance as at 30 June 2024 was £118,951 (2023: £126,283) of which £113,951 (2023: £120,724) relates to the value of freehold property and isolation pens.

The total current reserves of the charity as at 30 June 2024 were £353,081 (2023: £514,723) and with the inclusion of tangible fixed assets of £379,214 (2023: £258,626) this brings total reserves of the charity to £732,295 (2023: £773,349).

Details of individual funds can be found in note 20 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 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

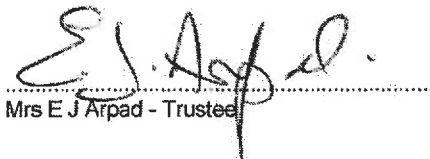
The Governance of the Charity is undertaken by the Board of voluntary Trustees, however, to assist with this we have taken on the services of Peninsula Business Services who oversee all our policies, i.e., health and safety, HR ensuring that we are working within the law. The Shelter Operations Manager 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 25th March 2025 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 2024.

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: 07.04.25

Worcestershire Animal Rescue Shelter

**Statement of Financial Activities
for the Year Ended 30th June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	145,909	-	145,909	276,562
Charitable activities	5				
Animal Welfare		51,528	-	51,528	37,379
Other trading activities	3	41,859	-	41,859	31,362
Investment income	4	13,209	-	13,209	1,110
Other income	6	48	-	48	48
Total		<u>252,553</u>	<u>-</u>	<u>252,553</u>	<u>346,461</u>
EXPENDITURE ON					
Raising funds	7	15,313	-	15,313	10,259
Charitable activities	8				
Animal Welfare		270,962	7,332	278,294	250,684
Total		<u>286,275</u>	<u>7,332</u>	<u>293,607</u>	<u>260,943</u>
NET INCOME/(EXPENDITURE)		(33,722)	(7,332)	(41,054)	85,518
RECONCILIATION OF FUNDS					
Total funds brought forward		647,066	126,283	773,349	687,831
TOTAL FUNDS CARRIED FORWARD		<u><u>613,344</u></u>	<u><u>118,951</u></u>	<u><u>732,295</u></u>	<u><u>773,349</u></u>

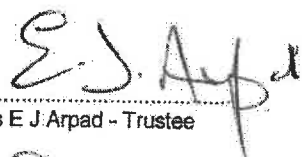
The notes form part of these financial statements

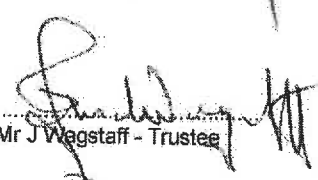
Worcestershire Animal Rescue Shelter

**Balance Sheet
30th June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	115,263	113,951	229,214	258,626
Investments	15	150,000	-	150,000	-
		<u>265,263</u>	<u>113,951</u>	<u>379,214</u>	<u>258,626</u>
CURRENT ASSETS					
Stocks	16	3,440	-	3,440	5,124
Debtors	17	29,116	-	29,116	114,491
Investments	18	200,000	-	200,000	-
Cash at bank and in hand		126,843	5,000	131,843	409,733
		<u>359,399</u>	<u>5,000</u>	<u>364,399</u>	<u>529,348</u>
CREDITORS					
Amounts falling due within one year	19	(11,318)	-	(11,318)	(14,625)
NET CURRENT ASSETS		<u>348,081</u>	<u>5,000</u>	<u>353,081</u>	<u>514,723</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>613,344</u>	<u>118,951</u>	<u>732,295</u>	<u>773,349</u>
NET ASSETS		<u>613,344</u>	<u>118,951</u>	<u>732,295</u>	<u>773,349</u>
FUNDS	20				
Unrestricted funds				613,344	647,066
Restricted funds				118,951	126,283
TOTAL FUNDS				<u>732,295</u>	<u>773,349</u>

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


Mrs E J Arpad - Trustee


Mr J Wagstaff - Trustee

The notes form part of these financial statements

Worcestershire Animal Rescue Shelter

Notes to the Financial Statements for the Year Ended 30th June 2024

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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. Where the charity's residual share in a legacy cannot be reliably measured, no amounts are accrued for until such time that it can be reliably measured.

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.

Interest income (including interest receivable on fixed term deposits) is recognised for all interest-bearing instruments 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.

Land and freehold property	- 4% on cost
Isolation pens	- 4% on cost
Machinery and office equipment	- 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.

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

1. ACCOUNTING POLICIES - continued

LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

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.

FIXED ASSET INVESTMENTS

Fixed asset investments includes cash equivalents on deposit with a maturity of more than 12 months from the end of the financial year.

CURRENT ASSET INVESTMENTS

Current asset investments includes cash equivalents on deposit with a maturity of more than 1 month, but less than one year, from the end of the financial year.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	75,313	79,683
Legacies	65,596	182,879
Grants	5,000	14,000
	<u>145,909</u>	<u>276,562</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

2. DONATIONS AND LEGACIES - continued

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

	2024	2023
	£	£
The Anthony and Elaine Bethell Charitable Foundation	-	2,500
Jean Sainsbury Trust	-	5,000
Malvern Hills District Council	-	500
Pamela Barlow Charitable Trust	-	1,000
The Ratcliffe Foundation	5,000	5,000
	<u>5,000</u>	<u>14,000</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising and events	10,744	7,901
Retail sales	21,115	20,561
Room Hire	10,000	2,900
	<u>41,859</u>	<u>31,362</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>13,209</u>	<u>1,110</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Pet Plan Income	Animal Welfare	9,375	8,657
Subscriptions	Animal Welfare	731	642
Rehoming Fees	Animal Welfare	27,060	21,390
Stray Dog Contract	Animal Welfare	11,562	5,490
Greyhound Rescue	Animal Welfare	2,800	1,200
		<u>51,528</u>	<u>37,379</u>

6. OTHER INCOME

	2024	2023
	£	£
Wayleave	<u>48</u>	<u>48</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

7. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Fundraising Events	1,051	1,431
Just Giving Charges	770	854
	<u>1,821</u>	<u>2,285</u>

OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Goods for resale	<u>12,692</u>	<u>7,974</u>

INVESTMENT MANAGEMENT COSTS

	2024	2023
	£	£
Portfolio management	<u>800</u>	<u>-</u>
Aggregate amounts	<u>15,313</u>	<u>10,259</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Animal Welfare	<u>213,346</u>	<u>64,948</u>	<u>278,294</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	141,641	131,921
Veterinary costs	44,332	33,482
Depreciation on freehold property	24,710	24,650
Depreciation of isolation pens	2,663	2,663
	<u>213,346</u>	<u>192,716</u>

10. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Animal Welfare	<u>61,665</u>	<u>1,188</u>	<u>2,095</u>	<u>64,948</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

10. SUPPORT COSTS - continued

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

	2024	2023
	Animal	Total
	Welfare	activities
	£	£
Hire of plant and machinery	254	297
Rates and water	1,515	755
Insurance	4,381	4,050
Light and heat	14,750	19,116
Telephone	2,340	2,234
Postage, stationery & adverts	1,384	1,934
Cleaning and waste collection	1,770	833
Sundries	1,145	991
Training	1,675	250
Computer	3,987	585
Van expenses	2,456	2,565
Premises expenses	5,873	7,857
Repairs and maintenance	10,032	6,860
Subscriptions	303	274
Bookkeeping	2,000	1,950
Professional fees	5,153	1,293
Depreciation of tangible fixed assets	2,647	3,004
Bank charges	1,188	970
Independent examination	2,095	2,150
	<u>64,948</u>	<u>57,968</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2024 nor for the year ended 30th June 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30th June 2024 nor for the year ended 30th June 2023.

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	134,213	126,335
Social security costs	5,009	3,585
Other pension costs	2,419	2,001
	<u>141,641</u>	<u>131,921</u>

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

	2024	2023
	7	7
Average number of employees	<u>7</u>	<u>7</u>

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

The key management remuneration for the year (including employer's N.I. and pension costs) totalled £55,826 (2023: £50,423).

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	270,062	6,500	276,562
Charitable activities			
Animal Welfare	37,379	-	37,379
Other trading activities	31,362	-	31,362
Investment income	1,110	-	1,110
Other income	48	-	48
Total	<u>339,961</u>	<u>6,500</u>	<u>346,461</u>
EXPENDITURE ON			
Raising funds	10,259	-	10,259
Charitable activities			
Animal Welfare	242,512	8,172	250,684
Total	<u>252,771</u>	<u>8,172</u>	<u>260,943</u>
NET INCOME/(EXPENDITURE)	87,190	(1,672)	85,518
RECONCILIATION OF FUNDS			
Total funds brought forward	559,876	127,955	687,831
TOTAL FUNDS CARRIED FORWARD	<u>647,066</u>	<u>126,283</u>	<u>773,349</u>

14. TANGIBLE FIXED ASSETS

	Land and freehold property £	Isolation pens £	Machinery and office equipment £	Motor vehicles £	Totals £
COST					
At 1st July 2023	616,265	66,569	38,409	12,139	733,382
Additions	-	-	608	-	608
At 30th June 2024	<u>616,265</u>	<u>66,569</u>	<u>39,017</u>	<u>12,139</u>	<u>733,990</u>
DEPRECIATION					
At 1st July 2023	421,719	11,397	30,718	10,923	474,757
Charge for year	24,710	2,662	2,343	304	30,019
At 30th June 2024	<u>446,429</u>	<u>14,059</u>	<u>33,061</u>	<u>11,227</u>	<u>504,776</u>
NET BOOK VALUE					
At 30th June 2024	<u>169,836</u>	<u>52,510</u>	<u>5,956</u>	<u>912</u>	<u>229,214</u>
At 30th June 2023	<u>194,546</u>	<u>55,172</u>	<u>7,691</u>	<u>1,216</u>	<u>258,625</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

15. FIXED ASSET INVESTMENTS

	Cash equivalents on deposit £
COST	
Additions	150,000
NET BOOK VALUE	
At 30th June 2024	150,000
At 30th June 2023	-

16. STOCKS

	2024	2023
	£	£
Goods held for resale	3,440	5,124

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	1,582	1,130
VAT	3,802	3,271
Prepayments and accrued income	23,732	110,090
	29,116	114,491

18. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Cash equivalents on deposit	200,000	-

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,899	2,296
Social security and other taxes	1,389	1,434
Other creditors	484	1,931
Accrued expenses	7,546	8,964
	11,318	14,625

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

15. FIXED ASSET INVESTMENTS

	Cash equivalents on deposit £
COST	
Additions	<u>150,000</u>
NET BOOK VALUE	
At 30th June 2024	<u><u>150,000</u></u>
At 30th June 2023	<u><u>-</u></u>

16. STOCKS

	2024	2023
	£	£
Goods held for resale	<u>3,440</u>	<u>5,124</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	1,582	1,130
VAT	3,802	3,271
Prepayments and accrued income	<u>23,732</u>	<u>110,090</u>
	<u><u>29,116</u></u>	<u><u>114,491</u></u>

18. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Cash equivalents on deposit	<u>200,000</u>	<u>-</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,899	2,296
Social security and other taxes	1,389	1,434
Other creditors	484	1,931
Accrued expenses	<u>7,546</u>	<u>8,964</u>
	<u><u>11,318</u></u>	<u><u>14,625</u></u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

20. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	587,066	(33,722)	553,344
Operating fund	60,000	-	60,000
	<u>647,066</u>	<u>(33,722)</u>	<u>613,344</u>
Restricted funds			
Cattery Isolation Pens	31,568	(2,080)	29,488
New Building Fund - Building	89,156	(4,693)	84,463
IT and GDPR Fund	559	(559)	-
Rebuilding and Development Fund	5,000	-	5,000
	<u>126,283</u>	<u>(7,332)</u>	<u>118,951</u>
TOTAL FUNDS	<u>773,349</u>	<u>(41,054)</u>	<u>732,295</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	252,553	(286,275)	(33,722)
Restricted funds			
Cattery Isolation Pens	-	(2,080)	(2,080)
New Building Fund - Building	-	(4,693)	(4,693)
IT and GDPR Fund	-	(559)	(559)
	<u>-</u>	<u>(7,332)</u>	<u>(7,332)</u>
TOTAL FUNDS	<u>252,553</u>	<u>(293,607)</u>	<u>(41,054)</u>

Comparatives for 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>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

20. MOVEMENT IN FUNDS - continued

Comparative 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><u>346,461</u></u>	<u><u>(260,943)</u></u>	<u><u>85,518</u></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.

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.

RESTRICTED FUNDS

Cattery Isolation Pens

Grants were given to the Charity over several years to fund the build of cattery isolation pens.

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 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.

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.

Rebuilding and Development Fund

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

21. CONTINGENT ASSETS

At the year end the charity had interests in 3 (2023: 3) legacies not recognised on the basis that such amounts cannot be reliably measured.

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2024**

22. RELATED PARTY DISCLOSURES

During the year ended 30 June 2024 one trustee made unrestricted donations to the charity of £608 (2023: one trustee made unrestricted donations totalling £20).

One committee member made unrestricted donations to the charity of £120.

Worcestershire Animal Rescue Shelter

**Detailed Statement of Financial Activities
for the Year Ended 30th June 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	75,313	79,683
Legacies	65,596	182,879
Grants	5,000	14,000
	<u>145,909</u>	<u>276,562</u>
Other trading activities		
Fundraising and events	10,744	7,901
Retail sales	21,115	20,561
Room Hire	10,000	2,900
	<u>41,859</u>	<u>31,362</u>
Investment income		
Bank interest	13,209	1,110
Charitable activities		
Pet Plan Income	9,375	8,657
Subscriptions	731	642
Rehoming Fees	27,060	21,390
Stray Dog Contract	11,562	5,490
Greyhound Rescue	2,800	1,200
	<u>51,528</u>	<u>37,379</u>
Other income		
Wayleave	48	48
Total incoming resources	<u>252,553</u>	<u>346,461</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising Events	1,051	1,431
Just Giving Charges	770	854
	<u>1,821</u>	<u>2,285</u>
Other trading activities		
Goods for resale	12,692	7,974
Investment management costs		
Portfolio management	800	-
Charitable activities		
Wages	134,213	126,335
Social security	5,009	3,585
Pensions	2,419	2,001
Veterinary costs	44,332	33,482
Depreciation on freehold property	24,710	24,650
Depreciation of isolation pens	2,663	2,663
	<u>213,346</u>	<u>192,716</u>

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 2024**

	2024 £	2023 £
Support costs		
Management		
Hire of plant and machinery	254	297
Rates and water	1,515	755
Insurance	4,381	4,050
Light and heat	14,750	19,116
Telephone	2,340	2,234
Postage, stationery & adverts	1,384	1,934
Cleaning and waste collection	1,770	833
Sundries	1,145	991
Training	1,675	250
Computer	3,987	585
Van expenses	2,456	2,565
Premises expenses	5,873	7,857
Repairs and maintenance	10,032	6,860
Subscriptions	303	274
Bookkeeping	2,000	1,950
Professional fees	5,153	1,293
Depreciation of machinery and office equipment	2,343	2,599
Depreciation of motor vehicles	304	405
	61,665	54,848
 Finance		
Bank charges	1,188	970
 Governance costs		
Independent examination	2,095	2,150
 Total resources expended	293,607	260,943
 Net (expenditure)/income	(41,054)	85,518

This page does not form part of the statutory financial statements