



The Westie Rescue Scheme Limited

**Report and Financial Statements
For the Year Ended 31 December 2022**

**Charity Number 1107970
Company Number 05165270
Scottish Charity Number SC040484**

Westie Rescue Scheme

Financial Statements Year Ended 31 December 2022

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Westie Rescue Scheme Limited

Report of the Management Committee for the Year Ended 31 December 2022

The Management Committee presents its report and financial statements for the year ended 31 December 2022

Reference and Administrative Information

Charity Name: Westie Rescue Scheme Limited

Charity Registration Number: 1107970

Company Registration Number: 05165270

Registered Office: 5 Georgina Court
Bolton
Greater Manchester
BL3 3RD

Management Committee

Mr S Yeomans	Chairman
Mr D Entwistle	Treasurer (Retired 31/12/22)
Mrs J Sunter	
Mr S Thomas	
Mrs L Banham	Secretary (Retired 31/12/22)

Accountants

Metcalfe's 3 Back St Mary's Pl, Bury BL9 0DZ

Bankers

HSBC, 59 Old Christchurch Road, Bournemouth, Dorset BH1 1EH

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 29 June 2004 and registered as a charity on 4 February 2005. The company was established under a Memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

This governing document supersedes that of charity number 280657, which was incorporated on 20 July 1980 and whose assets were transferred to the charitable company limited by guarantee 1107970 on 01 September 2005

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law (Section 97 of the Charities Act 1993) and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of 3 years after which they must retire and be re-elected at the next Annual General Meeting.

One third of the Management Committee will retire which is to be decided by lot under the company's Articles of Association. The results of this election will be announced at the Charity's Annual General Meeting on Sunday 25th June 2023

The Management Committee have a broad skill mix and whilst the charity's main activity is focussed on the management of West Highland White Terriers, the necessary business focus is well represented. In order that the broad skill mix is maintained, members of the Management Committee constantly keep abreast of all current practices within the veterinary and business world, seeking advice. In relevant circumstances, individuals with key skills and knowledge are approached to offer themselves for election to the Management Committee.

Risk Management

The Management Committee continually review the major risks to which the charity is exposed. The annual renewal of specific specialist insurance ensures that as far as the Management Committee are able, all volunteers and West Highland White Terriers that are within the charity's care are protected. Where appropriate, systems and/or procedures have been established to mitigate the risks the charity faces. Internal controls have been established by the Management Committee and are reviewed on a regular basis to ensure that wherever possible, all risks have been identified and procedures put in place to mitigate those risks.

Organisational Structure

The Westie Rescue Scheme has a Management Committee of up to 16 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At the end of the financial year 22, the Committee had 5 (five) members from a variety of backgrounds relevant to the work of the charity.

A scheme of delegation is in place and ultimate responsibility for the charity rests with the Chairman along with other members of the Senior Management Committee (Secretary and Treasurer). The Chairman is responsible for ensuring that the charity delivers the services specified and laid out in the Charity's Articles and Memorandum of Association. The Secretary has day to day responsibility for the supervision of all regional Co-Ordinators and to ensure that they are aware of the most current guidelines and that everyone is working to them. It is also the Secretary's responsibility to ensure that the team continue to develop their skills and working practices in line with the Management Committee's current 'Guidelines'.

Related Parties

In so far as is complimentary to the charity's objects, the charity is guided by both local and national policy pertaining to the welfare of animals. Some members of the Committee are also members of relevant breed organisations and also professional bodies pertaining to their particular role within the Charity. The charity also subscribes (freely and without payment) to the Kennel Club's Rescue Directory, which is published annually.

Objectives and Activities

The company's objects and principal activities are to:

- benefit the public by relieving the suffering of West Highland White Terriers (and other breeds at the discretion of the directors) which are in need of care and attention and
- in particular to provide and maintain rescue homes or other facilities for the reception, care and treatment of the said animals.

Charity Activity

Below are the statistics for dog movement throughout 2022:

Accepted in 2022: 17

Adopted in 2022: 20

Still in foster care to 31/12/2022: 3

Put to Sleep (PTS) in 2022: 0

Long Term Foster Care (LTF) to 31/12/2022: 12

Life Time Care (LTC) to 31/12/2022: 16

Long Term Foster Care - These are dogs which are unlikely to be adopted due to chronic health or behavioural problems or long term treatment.

These dogs are deemed to be "Not available for adoption" and will remain with their foster carer likely for their life time.

Life Time Care - These dogs have been adopted with known veterinary or behavioural issues that The Westie Rescue Scheme will continue to pay the dogs veterinary and or behavioural care but only for the condition(s) known at the time of adoption. The new owner is responsible for all other care costs.

The adoption of these dogs is entered into with the new owner's full knowledge and understanding of the health and or behavioural of the dog concerned.

A legally binding agreement is completed and signed by the new owner and The Westie Rescue Scheme.

Financial Review

Total income for 2022 increased to an amazing £153,837.67, which, for the most part, was thanks to a large bequest received in the year. With the restrictions lifted from prior years, we also saw the number of dogs moving around in the Charity start to increase too. This gave rise to an overall increase in revenue across the board, in adoption fees as well as general donations sent into the Charity.

The Charity operates on a very small expense base, as it is always our aim to spend the majority of the money we receive on the dogs themselves. We continually monitor what we are spending and how we are utilising the assets within the Charity. Our operating costs were largely in line with where they have been in the past few years, with the majority of expenses coming from veterinary bills. Unfortunately, this is a cost area that we continue to see grow.

Overall the Charity reported a £112,458 surplus for the year, resulting in net reserves increasing to £698,441

Principal Funding Sources

As has been reported in prior years, the principal sources of funding come from generous donations; be they general donations from the public or through bequests and legacies. Aside from legacies, there continued to be a good amount of donations from the public and continued support from all the Friends of the charity.

Principal Expenditure

The trustees regularly review the financials of the Charity and ensure all costs are as streamlined as possible. It is the charity's endeavour to keep the proportion of expenditure on the dogs above 80% of all expenditure. In 2022, the Charity fell short of the target by just 5.4% at 74.6%. exactly the same number as the year before.

Reserves Policy

Bank Reserves stood at £698K in 2022, a £113K increase on 2021.

Thanks to a very large bequest left some time ago, the Trustees established the Linda Stafford Memorial Reserves Fund. The aim of this fund is to identify the reserves required to support all Westies that are in Life Time Care up until the end of their life. This has been calculated based on the average cost of each dog per year in life time care.

As a result, the Trustees reported the Linda Stafford Reserves as £72,051 in 2022, with other Charity Reserves standing at £626,390. This represented £18,381 for LTF dogs and £53,670 for LTC dogs

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

Simon Yeomans

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S Yeomans

Director

25th June 2023

Approved by the Board of Directors 25th June 2023

Registered Number:05165270

England and Wales

The Westie Rescue Scheme Limited

Unaudited Financial Statements

For the year ended 31 December 2022

The Westie Rescue Scheme Limited
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For the year ended 31 December 2022

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The Westie Rescue Scheme Limited
Statement of Financial Position
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Property, plant and equipment	2	731	2,545
		731	2,545
Current assets			
Inventories	3	2,702	2,555
Cash and cash equivalents		698,440	582,077
		701,142	584,632
Trade and other payables: amounts falling due within one year	4	(3,545)	(1,307)
Net current assets		697,597	583,325
Total assets less current liabilities		698,328	585,870
Net assets		698,328	585,870
Capital and reserves			
Retained earnings		698,328	585,870
Members' Funds		698,328	585,870

For the year ended 31 December 2022 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 06 September 2023 and were signed by:

Simon J Yeomans
Director

The Westie Rescue Scheme Limited
Notes to the Financial Statements
For the year ended 31 December 2022

Statutory Information

The Westie Rescue Scheme Limited is a private limited company, limited by guarantee, domiciled in England and Wales, registration number 05165270.

Principal place of business:

5 Georgina Court
Bolton
Lancashire
BL3 3RD

Registered address:

3 St Mary's Place
Bury
Lancashire
England
BL9 0DZ

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

Property, plant and equipment

Property, plant and equipment, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	33.3% Straight line
Motor Vehicles	25% Straight line
Furniture and Fittings	33.3% Straight line

Inventories

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

The Westie Rescue Scheme Limited
Notes to the Financial Statements Continued
For the year ended 31 December 2022

2. Property, plant and equipment

Cost or valuation	Motor Vehicles £	Furniture and Fittings £	Computer Equipment £	Total £
At 01 January 2022	31,732	8,378	33,534	73,644
Disposals	(31,732)	-	(31,341)	(63,073)
At 31 December 2022	-	8,378	2,193	10,571
Provision for depreciation and impairment				
At 01 January 2022	31,732	8,378	30,989	71,099
Charge for year	-	-	1,815	1,815
On disposal	(31,732)	-	(31,342)	(63,074)
At 31 December 2022	-	8,378	1,462	9,840
Net book value				
At 31 December 2022	-	-	731	731
At 31 December 2021	-	-	2,545	2,545

3. Inventories

	2022 £	2021 £
Stocks	2,702	2,555

4. Trade and other payables: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,545	737
Other creditors	-	570
	3,545	1,307

5. Average number of persons employed

During the year the average number of employees was 0



Independent Examiner's Report on the Accounts

Section A

Independent Examiner's Report

Report to the trustees/members of

Charity Name

THE WESTIE RESCUE SCHEME LIMITED

On accounts for the year ended

3 1 1 2 2 2

Charity no (if any)

1 1 0 7 9 7 0

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below*):

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed

David Stott

Date

7/9/2023

Name

DAVID STOTT

Relevant professional qualification(s) or body (if any)

F. C. C. A.

Address

3 ST. MARYS PLACE

BURY

LANCASHIRE

BL9 0DZ

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems

Give here brief details of any items that the examiner wishes to disclose

N/A -