

Charity Registration No. 1146891

**BLYTH WILDLIFE RESCUE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

BLYTH WILDLIFE RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Independent examiner

Gateway Accountancy Services Limited
T01 Blyth Workspace
Quay Road
Blyth
NE24 3AF

Bankers

Lloyds Bank
331 Benton Road
Newcastle upon Tyne
NE7 7 EE

Principal address

22 Hallington Mews
Killingworth
Newcastle upon Tyne
NE12 6UE

BLYTH WILDLIFE RESCUE

CONTENTS

Trustees report	4-5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9-11

BLYTH WILDLIFE RESCUE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and in accordance with the Charities SORP (FRS 102).

Structure, governance and management

The charity was established by a charitable constitution finalised on 16 April 2012. The charity is unincorporated.

The trustees who served during the year were:

Mr J Anderson

Mrs V Anderson

Mrs P Leightley

Mrs H New

The Charity is governed and managed by the trustees who, are recruited based on their expertise and are local community activists. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

All trustees give their time voluntarily and receive no remuneration from the charity. Trustee expenses are reimbursed.

There are no related parties.

The charity relies on donations and legacies for its funding.

Objectives and activities

The charity's objective remains the rescue and rehabilitation of sick and injured wildlife across Northumberland and Newcastle upon Tyne. This objective is achieved entirely by the work of volunteers. Funding is raised by donations from the general public.

Public benefit

All activities are undertaken to further our charitable purposes for the public benefit. In accordance with Section 17 (5) of the 2011 Charities Act the trustees have had regard to the Charity Commissions guidance on public benefit throughout the year when deciding on the activities of the charity.

Performance of the Charity

Funding has been considerably lower than 2021, which was mainly due to less online campaigns for charitable donations and smaller one-off donations. It is of the opinion of the trustees that due to the economic position of the country and the increase of cost of living, this has negatively impacted the charity.

Financial Review

The attached accounts show the financial position as of 31 December 2022 which the trustees consider to be satisfactory. Incoming resources totalled £38,594. Reserves totalled £12,227.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Risk Review

Procedures have been established to identify risks and to mitigate risk exposure. Financial activities are reviewed regularly by the trustees with remedial action taken to compensate for any projected income shortfall or overspend. Internal risks are minimized by the authorisation procedures in place for all transactions.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. Internal controls have been implemented in respect of transaction authorization. Procedures are in place to ensure the health and safety of trustees and volunteers.

Investment Powers

Under the trust deed the charity has the power to make any investment which the trustees see fit.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Gateway Accountancy Services Limited has been appointed as independent examiner for the financial year, 31 December 2022, on behalf of the board of trustees.

On behalf of the board of trustees:



John Anderson Trustee
01 November 2023

BLYTH WILDLIFE RESCUE

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF BLYTH WILDLIFE RESCUE

In accordance with the engagement letter dated 13/07/2021, and to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us. Detailed on pages 7 to 11.

Respective responsibilities of and examiner

The charity is responsible for the preparation of the accounts. The charity considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is the firm's responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act.
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the 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 you as 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:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - i. to keep accounting records in accordance with section 130 of the 2011 Act; and
 - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.have not been met; or
- b) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us. Therefore, we do not express any opinion on the financial statements.

Dated: 01 November 2023

BLYTH WILDLIFE RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2022**


		2022	2021
Incoming resources from generated funds	Notes	£	£
Sources of Income			
Sales		27,642	35,270
Donations		2,859	3,868
Sales Subscriptions		3,162	3,274
Website Sales		2,654	3,057
Mass Giving		<u>2,277</u>	<u>17,676</u>
Total Income		<u>38,594</u>	<u>63,145</u>
Cost of Sales			
Purchases		2,759	15,914
Medicines, Veterinary Bills and Kennels		10,410	25,341
Storage expenses		1,667	1,080
Waste disposal		3,151	2,701
Travel and Subsistence		<u>786</u>	<u>517</u>
		<u>18,773</u>	<u>45,553</u>
Gross Surplus		<u>19,821</u>	<u>17,592</u>
Charity Expenditure			
Administrative Expenses	3	31,982	21,832
Other expenditure		<u>3,169</u>	<u>662</u>
Total expenditure		<u>35,151</u>	<u>22,494</u>
Operating Deficit		<u>(15,330)</u>	<u>(4,902)</u>
Interest payable and similar charges			
Foreign exchange Gain/Loss		<u>17</u>	<u>260</u>
		<u>(17)</u>	<u>(260)</u>
Deficit for the financial year		<u>(15,313)</u>	<u>(4,642)</u>


The statement of Financial Activities includes all gains and losses in the period and therefore a statement of total gains and losses has not been prepared. All of the above amounts relate to continuing activities.

BLYTH WILDLIFE RESCUE**STATEMENT OF FINANCIAL POSITION****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible Assets	4		<u>1,962</u>		<u>1,341</u>
			1,962		1,341
Current Assets					
Cash at bank and in hand		10,745		24,930	
Other Debtors	5	<u>0</u>		<u>1,269</u>	
		10,745		26,199	
Creditors: amounts falling due within one year	6	(480)		0	
Net current assets			<u>10,265</u>		<u>26,199</u>
Total Assets Less Current Liabilities			<u>12,227</u>		<u>27,540</u>
Net Assets					
Income and Expenditure Account			<u>12,227</u>		<u>27,540</u>
Members Funds			<u>12,227</u>		<u>27,540</u>

The accounts were approved by the Trustees on 01 November 2023 and signed on their behalf by:


.....
J Anderson
Trustee


.....
V Anderson
Trustee

BLYTH WILDLIFE RESCUE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

1.1. Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) and the Charities Act 2011.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in the accounts are rounded to the nearest £. These accounts for the year ended 31st December 2022 are the third accounts for Blyth Wildlife Rescue prepared under the Charities SORP (FRS 102). The reported financial position and financial performance for the previous year are not affected by the transition. At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receivable
- Investment income is included when receivable
- Grants income is included when the charity becomes unconditional entitled to it

1.3. Resources Expended

Expenditure is recognised on a cash basis as expense is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

1.4. Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.5. Cash and cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less. These are not amortised.

1.6. Basic Financial Liabilities

Basic financial liabilities including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments, discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Motor Vehicles – 25% Straight Line

1.8. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2. Average Number of Employees

Average number of employees during the year was as follows: 1 (2021: 1).

3. Administrative Costs

Administrative Expenses	31/12/2022	31/12/2021
Protective clothing	105	-
Rent	13,039	7,150
Rates	699	-
Property management and service charges	-	3,752
Repairs and maintenance	-	79
Vehicle running costs	1,887	1,001
Vehicle fuel costs	4,253	3,688
Computer software, consumables and maintenance	414	247
Repairs, renewals and maintenance	6,051	1,803
Insurance	1,765	1,731
Printing, postage and stationery	726	56
Advertising and marketing costs	530	918
Training seminars and workshops	120	-
Telecommunications and data costs	1,414	1,007
Accountancy fees	480	-
Subscriptions	305	-
Bank charges	104	-
Charitable donations	90	90
Sundry expenses	-	310
	<u>31,982</u>	<u>21,832</u>

4. Tangible Assets

	Motor Vehicles
	£
Cost	
As at January 2022	2670
Additions	3790
As at December 2022	<u>6460</u>
Depreciation	
As at January 2022	1329
Depreciation charge in year	3169
As at December 2022	<u>4498</u>
Net Book Value	
As at December 2022	<u>1961.61</u>
As at January 2022	<u>1341</u>

5. Trustees

Trustees (or any persons connected with them) received no remuneration during the year (2021; nil).

6. Creditors: Amounts Falling due within one year

	2022	2021
	£	£
Accruals and deferred income	480	-
	<u>480</u>	<u>-</u>

7. Related party transaction

There has been no related party transaction during the year.