



**The Westie Rescue Scheme Limited**

**Report and Financial Statements  
For the Year Ended 31 December 2015**

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

## **Westie Rescue Scheme**

### **Financial Statements Year Ended 31 December 2015**

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## **Westie Rescue Scheme Limited**

### **Report of the Management Committee for the Year Ended 31 December 2015**

The Management Committee presents its report and financial statements for the year ended 31 December 2015

#### **Reference and Administrative Information**

Charity Name:	Westie Rescue Scheme Limited
Charity Registration Number:	1107970
Company Registration Number:	05165270
Registered Office:	176 Folly Lane Swinton Manchester M27 0DD

#### **Management Committee**

Mr S Yeomans	Chairman
Mrs J Geldart	Passed Away 26 <sup>th</sup> May 2015
Mr D Entwistle	Treasurer
Mrs M Evans	Secretary
Mrs J Sunter	

#### **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 Saturday 21<sup>st</sup> May 2016

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 15, the Committee had 4 (four) 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**

During the year, The Westie Rescue Scheme lost one of its most treasured trustees, Jan Geldart, following a fall at home. Jan dedicated her life to Westies and helped countless numbers over the years live their final days, weeks and years, in a loving and happy environment. Jan will be sorely missed, both as a dear friend and a key trustee of the Charity.

Below are the statistics for dog movement throughout 2015:

Accepted in 2015: 49

Adopted in 2015: 42

Still in foster care to 31/12/2015: 8

Long Term Foster Care (LTF) to 31/12/2015: 11

Life Time Care (LTC) to 31/12/2015: 17

**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**

Overall, the Scheme saw a reduction in its surplus in 2015, mainly due to no significant bequests or legacies being received. However, thanks to the efforts made by trustees and volunteers alike, the amount of funds received through public donations increased in the year. There was also a significant reduction in costs, including, but not limited to transportation costs and dog costs in the year. This has been a key focus in the year to ensure that the Charity is focussing on where its funds are utilised. As a result, the Trustees are pleased to report that a surplus was still reported for the year of £7,918.

The focus moving into 2016 will be to keep the Charity in a surplus, whilst also concentrating on using its reserves for the furtherance of the Charity in the coming years. One of the key areas will be recruitment, with a need to attract people with relevant talents. The Trustees are keen to have a presence on social media to promote the welfare of Westies throughout the country and this will be one of the principal roles being recruited for.

### **Principal Funding Sources**

The principal funding source this year came from donations into the Scheme. This is a change from prior years where significant bequests and legacies had been received. It is no accident that the amount received in donations and fundraising has increased. Although the trustees are always grateful for bequests and legacies, it was recognised that these could not be relied upon. The trustees have therefore been looking at ways of increasing donations into the Scheme and raising funds in different ways. As such, the Scheme became part of the unitary lottery fund, which although did not reap benefits in the year, is expected to grow as knowledge and popularity of this lottery grows.

### **Principal Expenditure**

Expenditure on dog costs continues to be the principal expenditure, accounting for 71% of all costs during the year. The Scheme has always committed to ensuring the majority of the funds donated are used for this purpose. In recognition of this and in order to cut unnecessary costs as well as utilise volunteers to their maximum, the decision was taken in

the year to sell the remaining van owned by the Scheme. This has had the effect of reducing vehicle overheads and the overall expenditure on moving dogs around the country. Whilst the number of dogs is lower than seen in prior years, the veterinary costs per dog remains high due to the number of dogs in long term foster care which require ongoing veterinary treatment prior to them being rehomed.

### Reserves Policy

Following the receipt of another significant Bequest in the year, the Management Committee remain focussed on how to use this money to ensure the Charity's future and further its objectives. The Trustees will be hosting a training event in 2017 for all volunteers of the Charity to further their education and knowledge. The Trustees see this as an investment in the future of the Charity and will also be using this event as a recruitment drive to attract new talent into the Scheme.

### **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.

.....  
S Yeomans  
Director  
21<sup>st</sup> May 2016

Approved by the Board of Directors 21<sup>st</sup> May 2016

**The Westie Rescue Scheme**  
**Statement of financial Activities (including Income & Expenditure Account) for**  
**the year ended 31 December 2015**

	Notes	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
<b>Incoming Resources</b>					
<b>Incoming resources from generated funds:</b>					
<i>Voluntary Income:</i>					
Donations	2	40,305	0	40,305	95,872
<i>Activities for generating funds:</i>					
Shop Income		835	0	835	0
Lottery		1	0	1	0
<b>Incoming resources from charitable activities:</b>					
Adoption		10,020	0	10,020	13,825
Commission		227	0	227	218
<b>Total Incoming Resources</b>		<b>51,387</b>	<b>0</b>	<b>51,387</b>	<b>109,915</b>
<b>Resources Expended</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	3	1,508	0	1,508	1,529
<b>Charitable activities</b>	3	36,572	0	36,572	66,426
<b>Governance costs</b>	3	5,389		5,389	5,289
<b>Total Resources Expended</b>		<b>43,469</b>	<b>0</b>	<b>43,469</b>	<b>73,243</b>
<b>Net movement in funds</b>		<b>7,918</b>	<b>0</b>	<b>7,918</b>	<b>36,671</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		383,940	0	383,940	347,269
<b>Total funds carried forward</b>		<b>391,858</b>	<b>0</b>	<b>391,858</b>	<b>383,940</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.



**The Westie Rescue Scheme**  
**Balance Sheet as at 31 December 2015**

		2015		2014
	Notes	£	£	£
<b>Fixed assets</b>				
Tangible assets	7		3,349	2,227
			<u>3,349</u>	<u>2,227</u>
<b>Current Assets</b>				
Debtors	8	118,438		111,588
Cash at bank and in hand		<u>273,900</u>		<u>273,571</u>
		392,338		385,159
Creditors: amounts falling due within one year	9	(3,829)		(3,446)
		<u></u>		<u></u>
<b>Net Current Assets</b>			<b>388,509</b>	<b>381,713</b>
<b>Net Assets</b>			<u><b>391,858</b></u>	<u><b>383,940</b></u>
<b>Unrestricted Funds</b>	10			
General Funds		<u>391,858</u>		<u>383,940</u>
		391,858		383,940
<b>Restricted Funds</b>	10		0	0
<b>Total Funds</b>			<u><b>391,858</b></u>	<u><b>383,940</b></u>

The Directors state that:

- a) For the year ending 31 December 2015 the company was entitled to exemption under section 477(2) of the Companies Act 2006
- b) The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c) The Directors acknowledge their responsibility for:
  - i. ensuring the company keeps accounting records which comply with Section 386; and
  - ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the management committee on 21<sup>st</sup> May 2016 and signed on its behalf by:

S Yeomans

## **Notes forming part of the Financial Statements for the year ended 31 December 2015**

### **1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

#### **a) Basis of accounting**

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006 and the Statement of Recommended Practice in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective 1 January 2015)

#### **b) Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.
- Designated funds (of which the Westie Rescue Scheme has none at present) are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds (of which the Westie Rescue Scheme has none at present) are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **c) 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 donations, gifts, fundraising and is included in full in the Statement of Financial Activities when receivable.
- The value of services provided by volunteers has not been included in these accounts.
- The Summer Fayre and shop sales are classed as activities for generating funds when the income is received.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned and include adoption donations and commission receivable on pet insurance.

#### **d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure excludes any VAT.

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- 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.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and includes the cost of insurance and other costs linked to the strategic management of the charity.

#### e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 3 or 4 years dependant on the specific asset.

## 2. Donations

	Unrestricted	Restricted	2015 Total	2014 Total
	£	£	£	£
Sponsorship	2,793	0	2,793	5,933
Friendship	6,322	0	6,322	8,153
Fundraising	1,270	0	1,270	3,546
Donations	18,743	0	18,743	14,034
Rescue Donation	690	0	690	1,550
Heidi's Trust	1,455	0	1,455	425
Bequests & Legacies	6,109	0	6,109	60,117
GAYE	172	0	172	32
Sale of Assets	2,750	0	2,750	2,083
	<b>40,305</b>	<b>0</b>	<b>40,305</b>	<b>95,872</b>

### 3. Total Resources Expended

	Charitable Activities £	Governance £	Voluntary Income £	2015 Total £	2014 Total £
Fundraising	25			25	0
Advertising	64			64	35
Lottery License	239			239	0
Motoring Costs	654			654	2,479
Postage	1,125			1,125	1,250
Telephone	245			245	624
Fax	0			0	5
Stationery	0			0	187
Equipment	467			467	546
Photocopying	5			5	1
Computer Costs	1,295			1,295	310
Website	0			0	0
Newsletter			1,508	1,508	1,529
Refreshments	0			0	8
Professional Fees		5,389		5,389	5,289
Dog Costs	30,003			30,003	46,021
Bank Charges	(314)			(314)	(237)
Depreciation	2,765			2,765	15,197
	<b>36,572</b>	<b>5,389</b>	<b>1,508</b>	<b>43,469</b>	<b>73,243</b>

#### 4. Net Incoming Resources for the year

This is stated after charging:

	2015	2014
	£	£
Depreciation	2,765	15,197
Audit & Accountancy Fees	3,140	0
Legal & Professional Fees	1,100	3,895

#### 5. Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year.  
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2014 - Nil)

#### 6. Taxation

As a charity, the Westie Rescue Scheme is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. A VAT assessment was made on the Scheme in the year which is currently being treated as Other Debtors, pending appeal

#### 7. Tangible Fixed Assets

	Office Equipment £	Software £	Vehicles £	Furniture & Fixtures £
<b>Cost</b>				
At 31 December 2014	8,066	9,193	31,732	312
Additions	-	3,887	-	-
At 31 December 2015	8,066	13,081	31,732	312
<b>Accumulated Depreciation</b>				
At 31 December 2014	7,971	7,062	31,732	312
Charge for the year	95	2,670	-	-
At 31 December 2015	8,066	9,732	31,732	312
<b>Net Book Value</b>				
At 31 December 2014	95	2,131	- 0	-
At 31 December 2015	-	3,349	- 0	-

**8. Debtors**

	2015	2014
	£	£
Trade Debtors	0	0
Prepayments	0	0
Prepaid Accruals	0	0
Stock	203	0
Intercompany (WOW)	12,533	12,187
Debtors - Other	105,702	99,401

**9. Creditors: Amounts falling Due within One Year**

	2015	2014
	£	£
Purchase Ledger Control	3,829	3,446
Accruals	0	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

31/12/15

Charity no (if any)

1107970

Set out on pages

1 - 15

(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

H. M. F. C. A.

Date

21/2/16

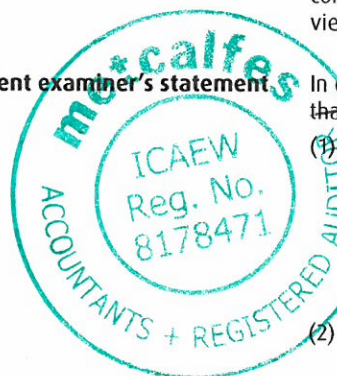
Name

HOWARD M. F. C. A.

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

ICAEW

Address

 3 ST MARY'S PLACE  
BURY  
BL9 002




Only complete if the examiner needs to highlight material problems

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