



**The Westie Rescue Scheme Limited**

**Report and Financial Statements  
For the Year Ended 31 December 2017**

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

## **Westie Rescue Scheme**

### **Financial Statements Year Ended 31 December 2017**

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**Westie Rescue Scheme Limited**  
**Report of the Management Committee for the Year Ended 31 December 2017**

The Management Committee presents its report and financial statements for the year ended 31 December 2017

**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
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 26<sup>th</sup> May 2018

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 17, 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**

Below are the statistics for dog movement throughout 2017:

Accepted in 2017: 50

Adopted in 2017: 47

Still in foster care to 31/12/2017: 3

Long Term Foster Care (LTF) to 31/12/2017 (additional): 0

Life Time Care (LTC) to 31/12/2016 (additional): 3

**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 2017 decreased to £79,535, the majority of the decline being due to a significant bequest being received in 2016. Income, excluding the bequests remained stable, with just an £8K difference on the prior year.

As in prior years, the trustees have been committed to controlling expenditure wherever possible, without jeopardising the Westies within our care. As a result of different exercises, total expenditure fell 20.9% to £33,199, which is an equivalent spend of £638 per week compared to £807 per week in 2016.

Even with a decrease in net revenues, thanks to the controlled expenditure, the Charity still posted a net surplus for the year of £2,944

### **Principal Funding Sources**

The Westie Rescue Scheme has been very fortunate to receive many large bequests over the last few years, which has formed the principal area of funding. Even though there was a large decrease in the number of bequests and legacies received, this still formed the principal area of income in 2017. Other principal areas of funding came from Adoption Donations, Friendship fees and general donations sent in to the Charity. As always, the trustees know that bequests and legacies cannot be relied on as their principal source of income and continue to strive to grow all areas of the charity, such that if no bequests were received, the charity would still be able to function.

### **Principal Expenditure**

As may be expected, the principal area of expenditure was in the care and maintenance of the Westies that came into our care. Specifically, vet's fees were the Charity's largest area of expenditure, which the trustees expect to continue to be the case, especially with more and more dogs being taken into long term care. In 2016, 77.3% of all expenses were on veterinary care, boarding, grooming and behaviourist fees. The Trustees are pleased to report that this increased in 2017 to 80.3%

## Reserves Policy

Bank Reserves stood at £417K in 2017, a 47K increase on 2016. Throughout the year, the Trustees worked on a more rigid reserves policy, such that it could protect the dogs in Life Time Care.

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 (for 2017 this stood at £4,717) multiplied the number of assumed years left of life.

As a result, the Trustees reported the Linda Stafford Reserves as £179,244 in 2017, with other Charity Reserves standing at £237,694.

## **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

28<sup>th</sup> May 2018

Approved by the Board of Directors 28<sup>th</sup> May 2018

Registered Number:05165270

England and Wales

The Westie Rescue Scheme Limited

Unaudited Financial Statements

For the year ended 31 December 2017



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The Westie Rescue Scheme Limited  
Statement of Financial Position  
As at 31 December 2017

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Property, plant and equipment	2	3,231	4,390
		<b>3,231</b>	<b>4,390</b>
<b>Current assets</b>			
Inventories	3	2,090	1,407
Trade and other receivables	4	12,533	57,094
Cash and cash equivalents		416,938	369,217
		<b>431,561</b>	<b>427,718</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(2,098)	(2,357)
<b>Net current assets</b>		<b>429,463</b>	<b>425,361</b>
<b>Total assets less current liabilities</b>		<b>432,694</b>	<b>429,751</b>
<b>Net assets</b>		<b>432,694</b>	<b>429,751</b>
<b>Capital and reserves</b>			
Retained earnings		432,694	429,751
<b>Members' Funds</b>		<b>432,694</b>	<b>429,751</b>

For the year ended 31 December 2017 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 2017 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his 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 28 September 2018 and were signed by:

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Simon Yeomans  
Director

The Westie Rescue Scheme Limited  
Notes to the Financial Statements  
For the year ended 31 December 2017

## 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:

176 Folly Lane  
Swinton  
Manchester  
M27 0DD

Registered address:

14 Mendip Close  
Bolton  
Greater Manchester  
BL2 6LG

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.

## 2. Property, plant and equipment

Cost or valuation	Motor Vehicles £	Furniture and Fittings £	Computer Equipment £	Total £
At 01 January 2017	31,732	8,378	18,775	58,885
Additions	-	-	3,060	3,060
At 31 December 2017	<b>31,732</b>	<b>8,378</b>	<b>21,835</b>	<b>61,945</b>
<b>Provision for depreciation and impairment</b>				
At 01 January 2017	31,732	8,378	14,385	54,495
Charge for year	-	-	4,219	4,219
At 31 December 2017	<b>31,732</b>	<b>8,378</b>	<b>18,604</b>	<b>58,714</b>
<b>Net book value</b>				
At 31 December 2017	-	-	<b>3,231</b>	<b>3,231</b>
At 31 December 2016	-	-	<b>4,390</b>	<b>4,390</b>

## 3. Inventories

	2017 £	2016 £
Stocks	2,090	1,407

The Westie Rescue Scheme Limited  
Notes to the Financial Statements Continued  
For the year ended 31 December 2017

**4. Trade and other receivables**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Other debtors	12,533	57,094

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,098	2,357



# 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

311217

Charity no (if any)

1107970

Set out on pages

(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 James Stott FCEA

Date

28/9/2018

Name

DAVID JAMES STOTT

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

FCCA

Address

3 ST. MARY'S PLACE

BURY

BL9 0DZ

Only complete if the examiner needs to highlight material problems

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