

Rabbit Welfare Fund

Charity No. 1167093

Company No.

Trustees' Report and Unaudited Accounts

31 March 2019

Rabbit Welfare Fund

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Rabbit Welfare Fund
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1167093

Registered Office

Enigma House
Culmhead Business Centre
Taunton
Somerset
TA3 7DY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

E. Boyd
R. Lamb
R. Todd
A.W. Wilson

Accountants

Meg King's Business Services Limited
The Chimes
45 Longwater Road
Finchampstead
Berkshire
RG40 3TS

OBJECTIVES AND ACTIVITIES

TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CARE AND OWNERSHIP OF DOMESTIC RABBITS KEPT AS PETS IN BRITAIN AND TO FURTHER ADVANCE THE KNOWLEDGE OF RABBIT MEDICINE AMONGST THE UK VETERINARY PROFESSION

TO CONDUCT OR PROMOTE THE CONDUCT OF RESEARCH AND PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH INTO SPECIFIC HEALTH PROJECTS IN ORDER TO INCREASE UNDERSTANDING OF COMMON HEALTH PROBLEMS IN DOMESTIC RABBITS

ACHIEVEMENTS AND PERFORMANCE

Rabbit Welfare Fund

TRUSTEES ANNUAL REPORT

Ensuring our work meets our aims.

Every project we undertake, or event that we organise or attend is checked against the above aims. At least one aim needs to be satisfied before it is given the go ahead. We do not undertake any work that relates to farmed rabbits, or laboratory rabbits.

Focus of our work.

Looking at each of the above aims we can categorise our work as follows:

Day to Day

The day to day work of the RWF has been varied and has included updating the advice around RVHD2, responding to media enquiries so that we can get accurate articles in the main stream and being a charity partner of Rabbit Awareness week for the 10th year. We are always championing rabbits and keeping them on the agenda. Whilst we can not detail every achievement, below are some that we are most proud of.

Animal Welfare Officer Report:

We have been very fortunate to be able to keep our Animal Welfare Officer for the last 12 months. He is primarily investigating unlicensed rabbit sales. His report follows:

“Since June 2018 I have examined over 1,500 advertisements and advertisers across the UK. Of those where I have identified people selling and advertising more than once a month, I have carried forward 261 traders/advertisers for further examination and enquiries.

“Many of these are untraceable, but I have fully researched 22 and referred seven of those to local authorities and the RSPCA, with a further nine referred to other interested agencies.

“Between June to December 2018, I have had two responses; one council is still making enquiries and the second refused to investigate, stating that it was not within their remit and that they could not see that the breeder was committing any offences. Sadly this is a common response from many councils whose licensing teams are stretched to the limit under austerity measures, and therefore apply their resources to what is perceived to be higher-risk licensing problems. This means that they often devote little or no resource to animal welfare licensing.

“In addition I have identified a further three traders engaged in the sale of counterfeit goods. These have been referred to the local authority Trading Standards Departments. Also three traders engaged in the apparent sale of goods derived from endangered species; these have been referred to the appropriate Police units”.

Some casework examples from the second half of 2018 have been:

1 Report of factory breeding in awful conditions in Rutland at an unspecified location. A potential location was identified and passed to the RSPCA for further action.

2 Ongoing and lengthy enquiry to identify and locate a prolific seller in Kent using numerous platforms. At the time of writing we are anticipating a referral.

3 Complaints relating to sales of homeopathic remedies for RVHD2 by an online seller. The trader has been referred to DEFRA Veterinary Medicines Directorate.

4 Complaint about a local trader in Manchester selling an ill rabbit and refusing to acknowledge the buyer's concerns. Enquiries linked him to numerous sites and many different types of animals being bred and sold. This has been referred to the local authority and RSPCA.

5 Reports of a beggar on Leicester Square using rabbits to entice the public (October 2018 ongoing). Following on from the Spring 2018 decision by Pets Corner to finance the Animal Welfare Officer (AWO) initiative for another year, this has been a very busy six months.

Given the scale of the issue across the country, reactive work has come to the fore, with proactive work being logistically more problematic, unless issues are identified in areas local to the AWO's home base.

This has been a busy period with a steady input of reactive work to keep me occupied, some from concerned RWF members and staff and some from members of the public, but as ever the lion's share of the raw data has come from the Hindsight net monitoring software, which provides me with details of prolific advertisers and breeders using an array of internet sales platforms. As with any investigation utilising raw data, many of these fall at the early stages, but some are capable of being developed in to actionable intelligence referrals for enforcement authorities.

I have also been involved in contributing to various UK Government consultations regarding animal welfare, and completed a useful course relating to animal viruses with a view to better understanding the risks posed by RVHD2 etc. in the rabbit breeding community.

In my last report I summarised enquiries relating to an individual based in London, who is known to the RWF and other rabbit welfare groups for some pretty strange ideas about how to raise and care for rabbits. This individual has been using a website and PayPal to raise money using tactics and 'borrowed' slogans and phrases that might convince those prepared to donate that they were making a contribution to bona-fide rabbit charities, while this individual had been barred by the Charity Commission back in the early 2000s. The issue has worsened in the last few months and after further enquiries based on new intelligence, a full fraud crime complaint has been completed and passed the individual's local Police Service via the Action Fraud route, for their action.

A number of breeders and online traders have been successfully referred to their local authorities and to the tax authorities in this period, as well as further work to identify a geographical pattern for breeders, based on stated and identified locations.

A particular case study in this period involved an individual identified in a small riverside town in Essex, who is breeding and trading on a massive scale from her home address. She uses Facebook and other platforms to advertise, and breeds and keeps her rabbits in a converted outbuilding at the rear of her terraced home. She has diversified from breeding and selling rabbits to also selling accessories ranging from feed to straw and toys. Having been identified and visited to confirm the information, it was clear that her set-up was both professional and sizeable, bringing in estimated revenues that would certainly put her on the radar of HMRC.

Sadly, when she was reported to the local authority they stated that they had visited her and since she was only selling rabbits bred from her own pets as a 'hobby', she was not covered by pet shop licensing legislation, and they therefore declined to take the matter any further.

As such, following the guidelines of the Capone Campaign she was referred to the Tax Authorities and it will be for her to indicate how her 'hobby' income impacts on what she declares on her tax returns.

I also identified an individual in rural Kent who claims to be a hobby breeder, yet has a massive web presence as a breeder and seller not only of rabbits but also hutches, food, toys and other rabbit accessories, on a scale that has led to her having to open her own premises on a trading estate to sell and display her stock.

This is clearly more than a hobby, and a matter that has been referred to the trader's local authority regarding her lack of a pet shop licence as well as to HMRC regarding her income.

In August, I received anonymous intelligence that a premises near Peterborough was involved in breeding rabbits for online and pet shop sale, in atrocious conditions, many of which had died of disease and starvation, and were being placed on the market in a diseased state. The informant was very worried that they and their partner might be identifiable from the intelligence, since they were very close to the people involved. This fact led to them only providing skeletal intelligence of a building description and a rough village location, with one extra piece of information leading to a cul-de-sac. After several hours of street view mapping analysis, I was able to provide local authorities with two potential locations, supported by the very brief intelligence provided, and a request that they follow up the matter through their wildlife crime partnerships.

RWAF advise the public that they only purchase their rabbits and other animals from reputable rescue centres. Sales through online platforms resulting in cash transactions and no receipts mean no recourse for in the event of a problem and almost pure profit for unscrupulous traders.

Other unusual issues reported or identified in this period have been reports of a beggar in Leicester Square, Central London, who rather than using the traditional dog to attract passers-by, is using rabbits in shopping baskets to entice the crowds and make his money. This is being looked at with contacts from the local Police Station.

Additionally, I have identified seven traders involved in the online trade of illicit items ranging from products derived from endangered species to counterfeit software, toys and DVDs. These traders have all been referred to the appropriate enforcement agencies, as has a suspected drug factory identified during a rural observation visit in Kent.

One final point of interest was my ongoing work relating to a 'homeopathic' rabbit remedy manufacturer and seller, reported by head office. Having confirmed that medicinal claims were being made particularly in relation to RVHD2, this individual was traced to a business premises and has been referred to the Veterinary Medicines enforcement organisation for further action.

The last six months have been particularly busy, with a marked increase in complaints and concerns being passed by members of the public to RWAH HQ. These have predominantly been directed to the email address info@rabbitwelfare.co.uk and have related to issues involving not only breeders, but rabbits intended for food and rabbits used in entertainment.

This work has added to the self-generated and referred work on breeder and seller identification that has stemmed from the HINDESIGHT software project.

Given the scale of the issue across the country, reactive work has by necessity had to come to the fore, with proactive work being logistically more problematic, unless issues are identified in areas local to the AWO's home base. A number of breeders and online traders have been referred to their local authorities and to the tax authorities in this period, as well as further work to identify a geographical pattern for breeders, based on stated and identified locations.

A particular case study in this period involved an individual identified in the Midlands, who is breeding and trading on a massive scale from her home address, she uses Facebook and other platforms to advertise, and breeds and keeps her rabbits in 'accommodation' at the rear of her address. The trader has allegedly sold sick rabbits on to members of the public, and reacted in a hostile manner when challenged about this; this information came in the form of a complaint from a concerned buyer, but also was one of those rare occasions when intelligence passed from the public, dovetailed with a proactive enquiry that was already underway into the trader based on her online trading footprint.

She has no license from the local authority to act as a seller of pet animals, so has been referred to them for action, nor does she appear to be declaring her not inconsiderable earnings to HMRC; she has been referred to the relevant authorities on both issues.

HMRC recently undertook a huge non-compliance operation on 'rogue' dog breeders who were evading tax on their sizeable earnings, so it is hoped that by consistent reporting and accurate estimation earnings and tax evaded we can start to make them pay attention to the murky world of rabbit breeding.

I have also dealt with two recent complaints involving individuals using pet rabbits for entertainment businesses, an activity which is covered by recent animal welfare legislation; one of the businesses was found to be licensed but there were sufficient concerns about welfare to warrant a referral to the licensing authority but the second had no such license so has been referred to their local authority for further action.

A final recent issue that arose was a little unusual, and involved a concerned member of the public referring a restaurant in SE England that was apparently offering rabbit dishes on the menu, and allowing customers to bring animals with them for slaughter on-site to be consumed in the restaurant. This is obviously of serious concern and the intelligence has been passed to the local environmental health food team for their urgent action.

With regard to breeders and online sellers, the RWF advise the public that they acquire their rabbits from reputable rescues (adopt don't shop!).

Sales through online platforms resulting in cash transactions and no receipts mean no recourse in the event of a problem and almost pure profit for unscrupulous traders.

Rabbit Welfare Fund

TRUSTEES ANNUAL REPORT

You may remember that I was investigating reports of a beggar on Leicester Square in Central London, who rather than using the traditional dog to attract passers-by, is using rabbits in shopping baskets to entice the crowds and make his money. This is one of my ongoing enquiries and I am hoping to enlist the help of contacts from the local Police Station to identify him and take appropriate action if he can be found.

Additionally, I have identified a trader involved in online fraud involving the sale of 'status' and 'in-demand' puppies and monkeys, which do not exist and appear to have led to the loss of considerable sums by unsuspecting members of the public, this is another rare incidence where my suspicions and enquiries were borne out by a contact to the Dogs Trust by the National Fraud Investigation Bureau indicating that they were looking at the same individuals linked to the fraud from a different angle.

As an aside, and in a marked deviation from the world of rabbits, during my enquiries I have also identified an international seller of counterfeit watches, the modus operandi and location for which has been passed to the local police and international intellectual property protection bodies.

In the six months ending March 2019 I have looked at:

- Eight non-rabbit online traders linked to sales of puppies and monkeys, who are in fact the same fraudulent enterprise
- 271 rabbit breeders located all over the UK, but in the main in England and Wales; of these I have started formal investigations into 11 traders of which four have been completed and referred to the relevant tax and local/international authorities, and seven remain ongoing.

Summary

This has been a very busy 12 months, and even as I type a further two reactive complaints have arrived today from Head Office; there is no indication that the pace of complaints will slow down, and even where it does as I identify and pursue online traders with the help of the HIDNESIGHT software, new ones crop up on an almost daily basis to take their place.

Whilst these issues are by no means restricted to the rabbit trade, my investigations have shown that the problem in that area remains huge, and whilst the rewards to be made from breeding and online sales remain relatively high, with low outlay and upkeep and even lower chances of sanctions from the austerity-hit authorities, the problem is only likely to become worse.

Mark Dron, RWF Animal Welfare Officer

Winter Rescue

Although the RWF is not a rescue, at times we are made aware of situations that we cannot ignore. Last month we were involved in a case where a large commercial breeding facility was closed. We worked closely with all involved and were able to get the remaining 37 rabbits to safety. They were mainly mums and babies.

As always a successful rescue relies on teamwork, so a huge thanks goes to the brilliant team at the Royal (Dick) School of Veterinary Studies, Hospital for Small Animals exotics team. Special thanks going to vets Jenna Richardson and Kevin Eatwell for allowing us to fill their wards and for health checking all the rabbits and starting them off on a vaccination and neutering programme.

Huge thanks also to the incredible volunteers we rallied locally to offer short-term foster homes to acclimatise the rabbits to love and comfort, and to the rescues that have offered them spaces, in particular our friends at FairlyBeloved Rabbit Care who took a whopping 13 rabbits for us.

The RWF funded all the health checking, treatments, vaccinating and neutering cost of all the rabbits, which ran up a bill of over £6000.

Very sadly it was not good news for all of the rabbits that we managed to rescue, because some of the health problems were just too severe. However, they were given the very best chance possible and decisions were not made lightly. This is the hard side of rescue and something we are pleased we do not have to face every day, unlike the many rabbits rescues, for whom it is part of their day to day lives.

The lucky rabbits that were placed with rescue centres are doing well and most have now been adopted.

Consultations and new legislation

Despite the amount of work and debate that Brexit has generated, there is still some progress with animal welfare legislation. There have been consultations for the UK for animal sentience and for Scotland with regards to breeding and licencing. This is obviously an area we are very keen on, given our Capone Campaign work, and something we can respond to with a lot of confidence. There have also been consultations on licencing of pet shops, riding schools etc., and on the 1st October 2018 the English government launched new regulations for the sale of puppies in the UK. This is great news, and we will be looking into the possibility of this legislation applying to rabbits also.

We very very proud when our Specialist Veterinary Adviser, Dr Richard Saunders was recognised as an Animal Welfare Hero and awarded the prestigious title of the Chris Laurence Vet of the Year at the 2018 Ceva Animal Welfare Awards.

Richard was nominated for his dedication to improving pet rabbit welfare, in particular the huge amount of work involved in getting a new vaccine into the UK to protect all pet rabbits against an emerging deadly disease (RVHD2). We all owe Richard a huge debt of thanks for his success with the vaccine. So far it is estimated that in the region of 70,000 rabbits have been vaccinated thanks to Richard.

Richard's day to day work educating vets and clients on the needs of rabbits as pets has been as vital as his work on the vaccine. Rabbits are amongst the most neglected of pets, and people like Richard who raise awareness of the needs of the species, have a huge impact on the welfare of these hugely misunderstood pets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Rabbit Welfare Fund

TRUSTEES ANNUAL REPORT

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

R. Todd

Trustee

01 September 2019

Independent Examiner's Report to the trustees of Rabbit Welfare Fund

I report to the charity trustees on my examination of the accounts of Rabbit Welfare Fund for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Meg King's Business Services Limited
The Chimes
45 Longwater Road
Finchampstead
Berkshire
RG40 3TS
01 September 2019

Rabbit Welfare Fund
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2019

| | Notes | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|---|-------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 4 | 45,332 | 3,136 | 48,468 | 21,891 |
| Charitable activities | 5 | 13,216 | - | 13,216 | 5,750 |
| Investments | 6 | 142 | - | 142 | 89 |
| Other | 7 | (5,207) | 11,783 | 6,576 | 53,313 |
| Total | | 53,483 | 14,919 | 68,402 | 81,043 |
| Expenditure on: | | | | | |
| Raising funds | 8 | 236 | 1,509 | 1,745 | 1,510 |
| Charitable activities | 9 | 1,505 | - | 1,505 | 11,187 |
| Other | 10 | 24,123 | 16,345 | 40,468 | 28,758 |
| Total | | 25,864 | 17,854 | 43,718 | 41,455 |
| Net gains on investments | | - | - | - | - |
| Net income | | 27,619 | (2,935) | 24,684 | 39,588 |
| Net income before other gains/(losses) | | 27,619 | (2,935) | 24,684 | 39,588 |
| Other gains and losses: | | | | | |
| Net movement in funds | | 27,619 | (2,935) | 24,684 | 39,588 |
| Reconciliation of funds: | | | | | |
| Total funds carried forward | | 27,619 | (2,935) | 24,684 | 39,588 |

Rabbit Welfare Fund
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31
March 2019

| | 2019 | 2018 |
|---|----------------------|----------------------|
| | £ | £ |
| Income | 68,260 | 80,954 |
| Interest and investment income | 142 | 89 |
| Gross income for the year | <u>68,402</u> | <u>81,043</u> |
| Expenditure | 43,718 | 41,455 |
| Total expenditure for the year | <u>43,718</u> | <u>41,455</u> |
| Net income before tax for the year | 24,684 | 39,588 |
| Net income for the year | <u><u>24,684</u></u> | <u><u>39,588</u></u> |

Rabbit Welfare Fund**BALANCE SHEET**

at 31 March 2019

| Company No. | Notes | 2019 £ | 2018 £ |
|--|--------------|-------------------------|-------------------------|
| Current assets | | | |
| Debtors | 12 | 11,339 | - |
| Cash at bank and in hand | | 57,627 | 39,587 |
| | | <u>68,966</u> | <u>39,587</u> |
| Creditors: Amount falling due within one year | 13 | <u>(4,694)</u> | <u>1</u> |
| Net current assets | | 64,272 | 39,588 |
| Total assets less current liabilities | | <u>64,272</u> | <u>39,588</u> |
| Net assets excluding pension asset or liability | | <u>64,272</u> | <u>39,588</u> |
| Total net assets | | <u><u>64,272</u></u> | <u><u>39,588</u></u> |
| The funds of the charity | | | |
| Restricted funds | | | |
| Restricted income funds | 14 | (2,935) | - |
| | | <u>(2,935)</u> | <u>-</u> |
| Unrestricted funds | | | |
| General funds | 14 | - | - |
| Designated funds | | 27,619 | - |
| | | <u>27,619</u> | <u>-</u> |
| Reserves | | | |
| Reserves - Restricted & Unrestricted | 14 | 39,588 | 39,588 |
| | | <u>39,588</u> | <u>39,588</u> |
| Total funds | | <u><u>64,272</u></u> | <u><u>39,588</u></u> |

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 01 September 2019

And signed on its behalf by:

R. Todd

Trustee

01 September 2019

Rabbit Welfare Fund
STATEMENT OF CASH FLOWS
for the year ended 31 March 2019

| | 2019 | 2018 |
|---|---------------|-----------------|
| | £ | £ |
| Cash flows from operating activities | | |
| Net income per Statement of Financial Activities | 24,684 | 39,588 |
| Adjustments for: | | |
| Dividends, interest and rents from investments | (6,718) | (53,402) |
| Other gains/losses | - | - |
| Increase in trade and other receivables | (11,339) | - |
| Increase/(Decrease) in trade and other payables | 4,695 | (1) |
| Net cash provided by/(used in) operating activities | <u>11,322</u> | <u>(13,815)</u> |
| Cash flows from investing activities | | |
| Dividends, interest and rents from investments | 6,718 | 53,402 |
| Net cash from investing activities | <u>6,718</u> | <u>53,402</u> |
| Net cash from financing activities | <u>-</u> | <u>-</u> |
| Net increase in cash and cash equivalents | 18,040 | 39,587 |
| Cash and cash equivalents at the beginning of the year | 39,587 | - |
| Cash and cash equivalents at the end of the year | <u>57,627</u> | <u>39,587</u> |
| Components of cash and cash equivalents | | |
| Cash and bank balances | 57,627 | 39,587 |
| | <u>57,627</u> | <u>39,587</u> |

Rabbit Welfare Fund
NOTES TO THE ACCOUNTS

for the year ended 31 March 2019

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

| | |
|--------------------|---|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity. |
| Designated funds | These are unrestricted funds earmarked by the trustees for particular purposes. |
| Restricted funds | These are available for use subject to restrictions imposed by the donor or through terms of an appeal. |

Income

| | |
|---|---|
| Recognition of income | Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability. |
| Income with related expenditure | Where income has related expenditure the income and related expenditure is reported gross in the SoFA. |
| Donations and legacies | Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income. |
| Tax reclaims on donations and gifts | Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. |
| Donated services and facilities | These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material. |
| Volunteer help | The value of any volunteer help received is not included in the accounts. |
| Investment income | This is included in the accounts when receivable. |
| Gains/(losses) on revaluation of fixed assets | This includes any gain or loss resulting from revaluing investments to market value at the end of the year. |
| Gains/(losses) on investment assets | This includes any gain or loss on the sale of investments. |

NOTES TO THE ACCOUNTS

Expenditure

| | |
|--------------------------------------|---|
| Recognition of expenditure | Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. |
| Expenditure on raising funds | These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs. |
| Expenditure on charitable activities | These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs. |
| Grants payable | All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid. |
| Governance costs | These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs. |
| Other expenditure | These are support costs not allocated to a particular activity. |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

| | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total funds 2018 £ |
|---|------------------------------------|----------------------------------|--------------------------|
| Income and endowments from: | | | |
| Donations and legacies | 21,891 | - | 21,891 |
| Charitable activities | 5,750 | - | 5,750 |
| Investments | 89 | - | 89 |
| Other | 31,756 | 21,557 | 53,313 |
| Total | <u>59,486</u> | <u>21,557</u> | <u>81,043</u> |
| Expenditure on: | | | |
| Raising funds | 135 | 1,375 | 1,510 |
| Charitable activities | 11,187 | - | 11,187 |
| Other | 18,055 | 10,703 | 28,758 |
| Total | <u>29,377</u> | <u>12,078</u> | <u>41,455</u> |
| Net income | <u>30,109</u> | <u>9,479</u> | <u>39,588</u> |
| Net income before other gains/(losses) | 30,109 | 9,479 | 39,588 |
| Other gains and losses: | | | |
| Net movement in funds | <u>30,109</u> | <u>9,479</u> | <u>39,588</u> |
| Reconciliation of funds: | | | |
| Total funds carried forward | <u><u>30,109</u></u> | <u><u>9,479</u></u> | <u><u>39,588</u></u> |

4 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2019 £ | Total 2018 £ |
|------------------|-------------------|-----------------|--------------------|--------------------|
| Donations | 18,216 | - | 18,216 | 19,227 |
| Fundraising | 19,863 | - | 19,863 | 2,664 |
| Sponsor a Rescue | - | 3,136 | 3,136 | - |
| Giftaid | 7,253 | - | 7,253 | - |
| | <u>45,332</u> | <u>3,136</u> | <u>48,468</u> | <u>21,891</u> |

Rabbit Welfare Fund
NOTES TO THE ACCOUNTS

5 Income from charitable activities

| | Unrestricted | Total | Total |
|----------------------------------|---------------------|---------------|--------------|
| | | 2019 | 2018 |
| | £ | £ | £ |
| Campaign promotional goods sales | 383 | 383 | 1,180 |
| Educational leaflet sales | 12,833 | 12,833 | 4,570 |
| | <u>13,216</u> | <u>13,216</u> | <u>5,750</u> |

6 Income from investments

| | Unrestricted | Total | Total |
|---------------|---------------------|--------------|--------------|
| | | 2019 | 2018 |
| | £ | £ | £ |
| Bank Interest | 142 | 142 | 89 |
| | <u>142</u> | <u>142</u> | <u>89</u> |

7 Other income

| | Unrestricted | Restricted | Total | Total |
|--------------------------------------|---------------------|-------------------|--------------|---------------|
| | | | 2019 | 2018 |
| | £ | £ | £ | £ |
| Other revenue | 1,291 | - | 1,291 | - |
| Funds collected by RWF (Old Charity) | 285 | - | 285 | 53,313 |
| Grants and Sponsorship | - | 5,000 | 5,000 | - |
| | <u>(6,783)</u> | <u>6,783</u> | <u>-</u> | <u>-</u> |
| | <u>(5,207)</u> | <u>11,783</u> | <u>6,576</u> | <u>53,313</u> |

8 Expenditure on raising funds

| | Unrestricted | Restricted | Total | Total |
|---|---------------------|-------------------|--------------|--------------|
| | | | 2019 | 2018 |
| | £ | £ | £ | £ |
| <i>Costs of generating voluntary income</i> | | | | |
| Fundraising | 236 | - | 236 | 135 |
| Sponsor a Rescue | - | 1,509 | 1,509 | 1,375 |
| | <u>236</u> | <u>1,509</u> | <u>1,745</u> | <u>1,510</u> |

Rabbit Welfare Fund
NOTES TO THE ACCOUNTS

9 Expenditure on charitable activities

| | Unrestricted | Total | Total |
|---|---------------------|--------------|---------------|
| | £ | 2019 | 2018 |
| | | £ | £ |
| <i>Expenditure on charitable activities</i> | | | |
| Campaign promotional goods sales | 255 | 255 | 447 |
| Educational leaflet sales | 690 | 690 | 10,740 |
| Advertising | 560 | 560 | - |
| <i>Governance costs</i> | | | |
| | <u>1,505</u> | <u>1,505</u> | <u>11,187</u> |

10 Other expenditure

| | Unrestricted | Restricted | Total | Total |
|--|---------------------|-------------------|---------------|---------------|
| | £ | £ | 2019 | 2018 |
| | | | £ | £ |
| Benevolent Fund Veterinary Payments | - | 8,531 | 8,531 | 4,249 |
| Capone Fund | - | 7,814 | 7,814 | 6,454 |
| Other Campaign Costs | 5,646 | - | 5,646 | 4,512 |
| Other Expenditure - RWF Rescue Bunnies | 2,094 | - | 2,094 | 81 |
| Bank loan and overdraft interest payable | - | - | - | 456 |
| Motor and travel costs | 1,363 | - | 1,363 | - |
| Premises costs | 2,474 | - | 2,474 | 2,960 |
| General administrative costs | 1,662 | - | 1,662 | 645 |
| Legal and professional costs | 10,884 | - | 10,884 | 9,401 |
| | <u>24,123</u> | <u>16,345</u> | <u>40,468</u> | <u>28,758</u> |

11 Staff costs

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

12 Debtors

| | 2019 | 2018 |
|------------------------------------|---------------|-------------|
| | £ | £ |
| Amounts owed by group undertakings | 8,357 | - |
| Prepayments and accrued income | 2,982 | - |
| | <u>11,339</u> | <u>-</u> |

Rabbit Welfare Fund

NOTES TO THE ACCOUNTS

13 Creditors:

amounts falling due within one year

| | 2019 | 2018 |
|------------------------------|--------------|-------------|
| | £ | £ |
| Trade creditors | 4,648 | - |
| Amounts owed to RWA&F | 45 | - |
| Accruals and deferred income | 1 | (1) |
| | <u>4,694</u> | <u>(1)</u> |

Rabbit Welfare Fund
NOTES TO THE ACCOUNTS

14 Movement in funds

| | At 1 April 2018 | Incoming resources (including other gains/losses) £ | Resources expended £ | At 31 March 2019 £ |
|---------------------------------|--------------------|--|----------------------------|-----------------------------|
| Restricted funds: | | | | |
| Restricted income funds: | | | | |
| Sponsor A Bunny fund | - | 3,136 | (1,509) | 1,627 |
| Benevolent Fund | - | 4,921 | (8,531) | (3,610) |
| Capone Fund | - | 6,861 | (7,814) | (953) |
| <i>Total</i> | <u>-</u> | <u>14,919</u> | <u>(17,854)</u> | <u>(2,935)</u> |
| Unrestricted funds: | | | | |
| General funds | | | | |
| | - | - | - | - |
| Designated funds: | | | | |
| General Fund | - | 33,397 | (19,099) | 14,298 |
| Vet Specialist Advisor Fund | - | 7,253 | (6,075) | 1,178 |
| Donations and Leaflets Fund | - | 12,833 | (690) | 12,143 |
| <i>Total</i> | <u>-</u> | <u>53,483</u> | <u>(25,864)</u> | <u>27,619</u> |
| Reserves: | | | | |
| Restricted & Unrestricted | 39,588 | - | | 39,588 |
| <i>Total reserves</i> | <u>39,588</u> | <u>-</u> | | <u>39,588</u> |
| Total funds | <u>39,588</u> | <u>68,402</u> | <u>(43,718)</u> | <u>64,272</u> |

Purposes and restrictions in relation to the funds:

| | |
|-----------------------------|---|
| Revaluation reserves | Represent the amount by which investments exceed their historical cost. |
| Restricted funds: | |
| Sponsor A Bunny fund | represents sponsorship donations which are split and used to support a number or rescue shelters. |
| Benevolent Fund | represents a grant received to enable the medical care of rescued rabbits also specific donations and fund raising. |
| Capone Fund | represents specific donations for capone campaign |
| Designated funds: | |
| General Fund | the purpose of the fund is to generate income for the furtherance of the education and care of domestic rabbits kept as pets. |
| Vet Specialist Advisor Fund | the purpose of the fund is to support the specialist advice required for the purpose of the charity. |
| Donations and Leaflets Fund | represents donations, fundraising and re-printing fees for distributing the educational leaflets. |

Rabbit Welfare Fund
NOTES TO THE ACCOUNTS

15 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total |
|--------------------|-------------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| Net current assets | 14,195 | 50,077 | 64,272 |
| | <u>14,195</u> | <u>50,077</u> | <u>64,272</u> |

16 Related party disclosures
Controlling party

Rabbit Welfare Fund
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2019

| | Unrestricte d funds 2019 £ | Restricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|--|-------------------------------------|----------------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | |
| Donations and legacies | | | | |
| Donations | 18,216 | - | 18,216 | 19,227 |
| Fundraising | 19,863 | - | 19,863 | 2,664 |
| Sponsor a Rescue | - | 3,136 | 3,136 | - |
| Giftaid | 7,253 | - | 7,253 | - |
| | <u>45,332</u> | <u>3,136</u> | <u>48,468</u> | <u>21,891</u> |
| Charitable activities | | | | |
| Campaign promotional goods sales | 383 | - | 383 | 1,180 |
| Educational leaflet sales | 12,833 | - | 12,833 | 4,570 |
| | <u>13,216</u> | <u>-</u> | <u>13,216</u> | <u>5,750</u> |
| Investments | | | | |
| Bank Interest | 142 | - | 142 | 89 |
| | <u>142</u> | <u>-</u> | <u>142</u> | <u>89</u> |
| Other | | | | |
| Other revenue | 1,291 | - | 1,291 | - |
| Funds collected by RWF (Old Charity) | 285 | - | 285 | 53,313 |
| Grants and Sponsorship | - | 5,000 | 5,000 | - |
| | <u>(6,783)</u> | <u>6,783</u> | <u>-</u> | <u>-</u> |
| | <u>(5,207)</u> | <u>11,783</u> | <u>6,576</u> | <u>53,313</u> |
| Total income and endowments | 53,483 | 14,919 | 68,402 | 81,043 |
| Expenditure on: | | | | |
| Costs of generating donations and legacies | | | | |
| Fundraising | 236 | - | 236 | 135 |
| Sponsor a Rescue | - | 1,509 | 1,509 | 1,375 |
| | <u>236</u> | <u>1,509</u> | <u>1,745</u> | <u>1,510</u> |
| Total of expenditure on raising funds | 236 | 1,509 | 1,745 | 1,510 |
| Charitable activities | | | | |
| Campaign promotional goods sales | 255 | - | 255 | 447 |
| Educational leaflet sales | 690 | - | 690 | 10,740 |
| Advertising | 560 | - | 560 | - |
| | <u>1,505</u> | <u>-</u> | <u>1,505</u> | <u>11,187</u> |
| Total of expenditure on charitable activities | 1,505 | - | 1,505 | 11,187 |
| Other expenditure | | | | |

Rabbit Welfare Fund

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

| | | | | |
|---|---------------|----------------|---------------|---------------|
| Benevolent Fund Veterinary Payments | - | 8,531 | 8,531 | 4,249 |
| Capone Fund | - | 7,814 | 7,814 | 6,454 |
| Other Campaign Costs | 5,646 | - | 5,646 | 4,512 |
| Other Expenditure - RWF Rescue Bunnies | 2,094 | - | 2,094 | 81 |
| Bank loan and overdraft interest payable | - | - | - | 456 |
| | <u>7,740</u> | <u>16,345</u> | <u>24,085</u> | <u>15,752</u> |
| Motor and travel costs | | | | |
| Fares | 1,363 | - | 1,363 | - |
| | <u>1,363</u> | <u>-</u> | <u>1,363</u> | <u>-</u> |
| Premises costs | | | | |
| Light, heat and power | 2,474 | - | 2,474 | 2,960 |
| | <u>2,474</u> | <u>-</u> | <u>2,474</u> | <u>2,960</u> |
| General administrative costs, including depreciation and amortisation | | | | |
| Postage and couriers | 896 | - | 896 | 645 |
| Stationery and printing | 592 | - | 592 | - |
| Subscriptions | 119 | - | 119 | - |
| Sundry expenses | 55 | - | 55 | - |
| | <u>1,662</u> | <u>-</u> | <u>1,662</u> | <u>645</u> |
| Legal and professional costs | | | | |
| Audit/Independent examination fees | 697 | - | 697 | - |
| Accountancy and bookkeeping | 146 | - | 146 | 245 |
| Management charges | 3,931 | - | 3,931 | 2,120 |
| Solicitor's fees | 6,075 | - | 6,075 | 7,036 |
| Other legal and professional costs | 35 | - | 35 | - |
| | <u>10,884</u> | <u>-</u> | <u>10,884</u> | <u>9,401</u> |
| Total of expenditure of other costs | <u>24,123</u> | <u>16,345</u> | <u>40,468</u> | <u>28,758</u> |
| Total expenditure | <u>25,864</u> | <u>17,854</u> | <u>43,718</u> | <u>41,455</u> |
| Net gains on investments | - | - | - | - |
| Net income | <u>27,619</u> | <u>(2,935)</u> | <u>24,684</u> | <u>39,588</u> |
| Net income before other gains/(losses) | <u>27,619</u> | <u>(2,935)</u> | <u>24,684</u> | <u>39,588</u> |
| Other Gains | - | - | - | - |
| Net movement in funds | <u>27,619</u> | <u>(2,935)</u> | <u>24,684</u> | <u>39,588</u> |