

Wildlife Rehabilitation Ireland (WRI) Company Limited by Guarantee

Directors' Report and Unaudited Financial Statements

for the financial period from 1 May to 31 December 2020

Wildlife Rehabilitation Ireland Company Limited by Guarantee

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Wildlife Rehabilitation Ireland Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors	Emma Higgs Ann Greene (resigned 18 December 2020) Pat Nolan June Stanley Michael Gunn Heidi Bedell Sharon Murphy (appointed 21 April 2021) Aidan Lynch (appointed 21 April 2021) David Duffy (appointed 21 April 2021)
Company secretary	Emma Higgs (resigned 21 April 2021) Sharon Murphy (appointed 21 April 2021)
Registered Number	555237
Charity Number	20991
Legal Form	Company Limited By Guarantee
Place of Registration	Republic of Ireland
Registered Office and Business Address	10 High Meadows Duleek Co. Meath
Bankers	Allied Irish Banks Main Street Ashbourne Co. Meath AIB Currency Account Services Adelaide House, 1 Adelaide Road, Dublin 2.

Wildlife Rehabilitation Ireland Company Limited by Guarantee

DIRECTORS' REPORT

for the financial period 1st May to 31st December 2020 (8 months)

The directors present their report and the unaudited financial statements for Wildlife Rehabilitation Ireland Company Limited (the "charity/company") for the period 1 May to 31 December 2020.

Principal Activity and Review of the Business

The charity 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 and managed by a Board of Directors.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No: CHY 20991 and is registered with the Charities Regulatory Authority No: 20142551.

The charities objects and principal activities are:

- (i) Support, extend and improve wildlife rehabilitation resources in Ireland;
- (ii) Promote awareness and education about Irish wildlife for the general public and for professionals working in this and adjacent fields;
- (iii) Take any other action that will improve wildlife welfare and conservation in Ireland

The Company is limited by guarantee not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

Covid 19 severely impacted our normal activities which include :

- WRI being featured on various radio programmes and newspapers;
- WRI articles published in various magazines;
- Development of the WRI e-newsletters to a constantly growing mailing list;
- Holding education and appreciation event for rehabilitators;
- Running Wildlife Rehabilitation Ireland's 'Orphan Rearing & Fostering' Course;
- Running wildlife courses for veterinary professionals and the general public;
- Running wildlife first aid, in UCD's veterinary hospital.

We expect to return to our usual schedule of activities promoting Irelands Wildlife once full Covid restrictions are lifted.

Financial Results

The surplus for the period amounted to €10,824 (€9,986 as at 30/04/2020).

At the end of the period, the company has assets of €56,314 (2020: €45,707) and liabilities of €2,173 (2020: €2,390). The net assets of the company have increased by €10,824.

Directors and Secretary

The directors who served throughout the period are listed on page 3. The Board is currently made up of eight Directors. Recruitment open and transparent and focused on creating a diverse and effective team who oversee the operations and contribute to the strategic vision of the charity. Under Article 50 of the Constitution, one third of the Directors retires by rotation every three years and may offer themselves for re-election. In line with best practice in governance and under Article 43 of the Constitution, no remuneration shall be payable under any circumstances to any directors.

Wildlife Rehabilitation Ireland Company Limited by Guarantee

DIRECTORS' REPORT

for the financial period 1st May to 31st December 2020 (8 months)

Future Developments

The accomplishment of this substantial list of activities, and the enthusiasm with which our activities have been greeted means that we will continue to offer as many teaching opportunities as we can. The large number of newly trained wildlife rehabilitators now increases the urgency to work on bringing to fruition our biggest and most ambitious project; that of the creation of an Irish Wildlife Rehabilitation and Teaching Hospital.

Post Statement of Financial Position Events

In February 2021 the WRI established Irelands first Wildlife Hospital (Emergency) the site is located in Navan at Garlow Cross.

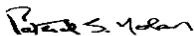
Accounting Records

The measures taken by the directors to secure compliance with the Company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and the engagement of competent volunteers. In addition, independent volunteer accountants have reviewed the accounting records and financial statements for the period ended 31st December 2020. The accounting records are kept at the company's office at 10 High Meadows, Duleek, Co. Meath.

Signed on behalf of the board



Emma Higgs
Director



Pat Nolan
Director

Date: 22/09/2021

Wildlife Rehabilitation Ireland Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period 1st May to 31st December 2020 (8 months)

The directors are responsible for preparing the Directors' Report and the unaudited financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period/year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In addition, the financial statements have been independently reviewed by volunteer accountants.

Signed on behalf of the board



Emma Higgs
Director



Pat Nolan
Director

Date: 22/09/2021

Wildlife Rehabilitation Ireland Company Limited by Guarantee

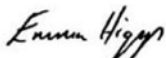
INCOME STATEMENT

for the financial period 1st May to 31st December 2020 (8 months)

	Notes	31 December 2020 €	30 April 2020 €
Income	3	34,014	42,065
Expenditure		(23,190)	(32,079)
Surplus for the period	7	<u>10,824</u>	<u>9,986</u>

The company has no recognised gains or losses other than the surplus for the period. The results for the period have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on 22/09/2021 and signed on its behalf by:



Emma Higgs
Director



Pat Nolan
Director

Wildlife Rehabilitation Ireland Company Limited by Guarantee

STATEMENT OF FINANCIAL POSITION

as at 31st December 2020

	Notes	31 December 2020 €	30 April 2020 €
Current Assets			
Cash at bank and in hand		56,314	45,707
Creditors: Amounts falling due within one year	5	(2,173)	(2,390)
Net Current Assets		54,141	43,317
Total assets less current liabilities		54,141	43,317
Reserves			
Income and expenditure account	7	54,141	43,317
Members' Funds		54,141	43,317

The financial statements have been prepared in accordance with the micro companies' regime.

We as Directors of Wildlife Rehabilitation Ireland, state that -

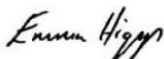
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period/year and of its profit or loss for such a period/year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 22/09/2021 and signed on its behalf by:



Emma Higgs
Director



Pat Nolan
Director

Wildlife Rehabilitation Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

as at 31st December 2020

1. GENERAL INFORMATION

Wildlife Rehabilitation Ireland is a company limited by guarantee incorporated in the Republic of Ireland. 10 High Meadows, Duleek, Co. Meath is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the period/year ended 31st December 2020 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Income

Income is included in the accounts when the charitable company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No 20991.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the period/year, which are denominated in foreign currencies, are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the income and expenditure account.

3. INCOME

The income for the period/year has been derived from:-

	31 December 2020 €	30 April 2020 €
Grants (see note 9 below)	20,412	21,067
Training Courses	80	16,886
Conference	1,718	-
General Donations / Other	11,805	4,112
Prosecution Donations	-	-
	<u>34,015</u>	<u>42,065</u>

4. EMPLOYEES

There were no persons employed in the Company, including directors, during the current or preceding financial years. The directors received no remuneration for their services to the Company.

Wildlife Rehabilitation Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

as at 31st December 2020

5. CREDITORS

Amounts falling due within one year

Accruals

**31 December
2020
€**

2,173

**30 April
2020
€**

2,390

6. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

7. INCOME AND EXPENDITURE ACCOUNT

As at 1st May 2020 / 1st May 2019

Surplus for the period/year to 31st December 2020 / 30th April 2020

Other movements

At 31st December 2020 / 30th April 2020

**31 December
2020
€**

43,317

10,824

-

54,141

**30 April
2020
€**

33,331

9,986

-

43,317

8. CAPITAL COMMITMENTS

The company had no capital commitments at the period end date.

Wildlife Rehabilitation Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

as at 31st December 2020

continued

9. GRANT INCOME	31 December 2020 €	30 April 2020 €
IEN Core Funding	13,812	13,267
Meath County Council	1,800	1,800
Kildare County Council	1,500	-
Department of Agriculture Food and the Marine	2,000	6,000
Other	1,300	-
	20,412	21,067

Grants and other information:

1) Name of State agency: Department of Environment and Communications via the Irish Environmental Network (IEN).

Type of Funding: Annual Core Funding.

Details of Funding: Pay and General Administration Expenditures.

Amount: € 13,812 Received in the Financial year. (€13,267 prior year)

2) Grantor: Department of Agriculture Food and the Marine

Name of the grant programme: Department of Agriculture, Food and the Marine Animal Welfare Grant.

Purpose of grant: Service provision/Charitable activity: Animal welfare

Other sources of public funding identified separately: - Yes

Amount and term of total grant awarded: €2,000.00 Current Year (€6,000.00 prior year)

Amount of grant taken to income in current financial statements: €2,000.00

Number of employees whose total employee benefits (excluding employer pensioner costs) fall within each band of €10,000 from €60,000 upwards: – N/A

Total figure for employer pension contributions: – N/A

Confirmation of adequate financial control: - Confirmed

10. POST-BALANCE SHEET EVENTS

In February 2021 the WRI established Irelands first Wildlife Hospital (Emergency) the site is located in Navan at Garlow Cross

11. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 22/09/2021.