

Wildlife Rehabilitation Ireland
Annual Report and Unaudited Financial
Statements
for the financial year ended 31 December 2022

Wildlife Rehabilitation Ireland

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Wildlife Rehabilitation Ireland

DIRECTORS AND OTHER INFORMATION

Directors

Michael Gunn
Sharon Murphy
David Duffy
Pat Nolan (Resigned 21 January 2022)
Heidi Bedell (Resigned 7 May 2022)
June Stanley (Resigned 20 January 2022)
Aoife Corcoran
Aidan Lynch
Emma Higgs
Sean Conlon (Appointed 08 August 2022)
Ciaran Brennan (Appointed 30th May 2022)
Ciaran Fitzgibbon (Appointed 30th
November 2022)

Company Secretary

Sharon Murphy

Company Number

555237

Charity Number

20991

Registered Office and Business Address

10 High Meadows
Duleek
Meath

Wildlife Rehabilitation Ireland

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

Principal Activity and Review of the Business

The charities objects and principal activities are:

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

Despite only having four otters in our care in 2022, we were extremely busy with education, training and awareness raising.

Wildlife talks were provided to a variety of schools, and community groups.

In September 2022 WRI provided final year veterinary nursing students in UCD's veterinary hospital with training in Wildlife treatment and first aid.

We held another Wildlife Crime & Conservation Conference in Aug 2022 which was a very successful networking and meeting of minds event, bringing together groups and individuals invested in the protection of wildlife and nature.

We hosted another two-day Vet Course which introduced veterinary professionals to advanced wildlife care techniques from three International experts.

With a vet from Northern Ireland and a vet nurse the UK we provided a wildlife treatment practical session at the IVNA Symposium in Tullamore in August.

Then there was all our social media activity, our online presentations, family walks and talks, litter picking and tree planting, wellness day and more.

We also held stalls at the Summer & Christmas Cottage Markets in Drogheda and for four days in Bloom in the Phoenix Park in Dublin.

These activities and more are detailed in our Annual Report 2022.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2022.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €11,080 (2021: €90,715).

At the end of the financial year, the company has assets of €176,592 (2021: €178,037) and liabilities of €20,657 (2021: €33,181). The net assets of the company have increased by €11,080.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Michael Gunn
Sharon Murphy
David Duffy
Pat Nolan (Resigned 21 January 2022)
Heidi Bedell
June Stanley (Resigned 20 January 2022)
Aoife Corcoran
Aidan Lynch
Emma Higgs
Sean Conlon (Appointed 30th May 2022)
Ciaran Brennan (Appointed 8th August 2022)
Ciaran Fitzgibbon (Appointed 30th November 2022)

The secretary who served during the financial year were:

Sharon Murphy

Wildlife Rehabilitation Ireland

DIRECTORS' REPORT

for the financial year ended 31 December 2022

Future Developments

WRI plans to continue delivering a variety of in person and online educational and outreach events in 2023. Additionally to continue our efforts to establish a Wildlife Hospital and Nature Education Centre.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Auditors

The company is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

Organisation and Governance

The Company is classified as a Type B organization. We comply with the Governance Code for the Community, Voluntary and Charitable Sector in Ireland. We reviewed our organisations compliance with the principles in the code during the period. We based this review on an assessment of our organizational practice against the recommended actions for each principle. Our review sets out actions and completion dates for any issues that the assessment identifies needs to be addressed.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 10 High Meadows, Duleek, Meath.

Wildlife Rehabilitation Ireland
DIRECTORS' REPORT
for the financial year ended 31 December 2022

Wildlife Rehabilitation Ireland

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing the Directors' Report and the 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 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
- 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, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. 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.

Report on the financial statements

We have compiled the statutory financial statements for Wildlife Rehabilitation Ireland ('the company') for the financial year ended 31 December 2022 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council. The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (the SORP) is issued by the Charity Commission and the Office of the Scottish Charity Regulator in their role as the joint SORP-making body, recognised by the Financial Reporting Council

Scope of Work

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Wildlife Rehabilitation Ireland

PROFIT AND LOSS ACCOUNT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Turnover		49,506	232,092
Cost of sales		(5,884)	(37,373)
Gross profit		<u>43,622</u>	<u>194,719</u>
Administrative expenses		(32,542)	(104,004)
Profit before taxation		<u>11,080</u>	<u>90,715</u>
Tax on profit		-	-
Profit for the financial year		<u>11,080</u>	<u>90,715</u>
Total comprehensive income		<u><u>11,080</u></u>	<u><u>90,715</u></u>

Wildlife Rehabilitation Ireland

The financial statements have been prepared in accordance with the provisions applicable to companies subject to

BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	7	<u>110,981</u>	<u>37,702</u>
Current Assets			
Other Assets		8,711	-
Cash and cash equivalents		56,900	140,335
Creditors: amounts falling due within one year	8	<u>(20,657)</u>	<u>(2,173)</u>
Net Current Assets		<u>44,954</u>	<u>54,141</u>
Total Assets less Current Liabilities		<u><u>155,935</u></u>	<u><u>54,141</u></u>
Reserves			
Retained surplus		<u>155,935</u>	<u>54,141</u>
Equity attributable to owners of the company		<u><u>155,935</u></u>	<u><u>54,141</u></u>

the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (the SORP) is issued by the Charity Commission and the Office of the Scottish Charity Regulator in their role as the joint SORP-making body, recognised by the Financial Reporting Council

Approved by the board and signed on its behalf by:



Emma Higgs
Director



Aidan Lynch
Director

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2022

	Retained surplus	Total
	€	€
At 31 December 2020	54,141	54,141
Surplus for the financial period	90,715	90,715
At 31 December 2021	144,856	144,856
Surplus for the financial year	11,080	90,715
At 31 December 2022	155,935	144,856

Wildlife Rehabilitation Ireland

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Surplus for the financial year		11,080	90,715
Adjustments for:			
Depreciation		-	4,416
		<u>11,080</u>	<u>95,131</u>
Movements in working capital:			
Movement in creditors/Debtors		(20,881)	30,653
		<u>(9,801)</u>	<u>125,784</u>
Cash generated from operations			
		<u>(9,801)</u>	<u>125,784</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(73,279)	(42,118)
		<u>(73,279)</u>	<u>(42,118)</u>
Net (decrease) / increase in cash and cash equivalents		(83,080)	83,666
Cash and cash equivalents at beginning of financial year		139,980	56,314
		<u>139,980</u>	<u>56,314</u>
Cash and cash equivalents at end of financial year	13	56,900	139,980
		<u><u>56,900</u></u>	<u><u>139,980</u></u>

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Wildlife Rehabilitation Ireland is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 555237. The registered office of the company is 10 High Meadows, Duleek, Meath 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. Summary of Significant 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 financial year ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (the SORP) is issued by the Charity Commission and the Office of the Scottish Charity Regulator in their role as the joint SORP-making body, recognised by the Financial Reporting Council

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

3. Period of financial statements

The comparative figures relate to the 12 month period ended 31 December 2021.

Wildlife Rehabilitation Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

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4. Going concern

The financial statements are produced using the going concern basis. The directors consider the use of the going concern basis as appropriate taking into consideration projections and budgets for 12 months from the date of signing of the financial statements.

5. Operating surplus	2022 €	2021 €
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	-	4,416
Surplus on foreign currencies	-	(991)
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2021 - 4).

	2022 Number	2021 Number
Employee	<u>3</u>	<u>4</u>

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2022	42,118	42,118
Additions	73,279	73,279
	<u> </u>	<u> </u>
At 31 December 2022	110,981	110,981
Depreciation		
At 1 January 2022	4,416	4,416
Charge for the financial year	-	-
	<u> </u>	<u> </u>
At 31 December 2022	4,416	4,416
Net book value		
At 31 December 2022	<u>37,702</u>	<u>37,702</u>

8. Creditors	2022 €	2021 €
Amounts falling due within one year		
Amounts owed to credit institutions	16,883	355
Taxation	3,774	5,039
Accruals	-	7,787
Deferred Income	-	20,000
	<u>20,657</u>	<u>33,181</u>

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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

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9. State Funding

Agency	Irish Environmental Network
Government Department	Department of the Environment, Climate and Communications
Grant Programme	Core funding
Purpose of the Grant	Support of core activities of the Company
Term	2022
Total Fund	33,573
Expenditure	33,573
Fund deferred or due at financial year end	NIL
Received in the financial year	32,194
Restriction on use	N/A
Agency	Environmental Protection Agency
Government Department	N/A
Grant Programme	N/A
Purpose of the Grant	Support for wildlife crime conference
Term	2022
Total Fund	3,000
Expenditure	3,000
Fund deferred or due at financial year end	NIL
Received in the financial year	3,000
Restriction on use	Expenditure on the above conference
Agency	Meath County Council
Government Department	N/A
Grant Programme	N/A
Purpose of the Grant	Community Heritage Grant
Term	2022
Total Fund	2,850
Expenditure	2,850
Fund deferred or due at financial year end	NIL
Received in the financial year	3,000
Restriction on use	Community Heritage fund

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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

10. 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 financial 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.

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2022.

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

13. Cash and cash equivalents

	2022	2021
	€	€
Cash and bank balances	56,900	140,335
Bank overdrafts	-	(355)
	56,900	139,980

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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

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