

Company Number: 555237

**Wildlife Rehabilitation Ireland**

(A company limited by guarantee, without a share capital)

**Directors' Report and Unaudited Financial Statements**

**for the year ended 30 April 2018**

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(A company limited by guarantee, without a share capital)

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## **Wildlife Rehabilitation Ireland**

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### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Emma Higgs Ann Greene Aideen Magee Pat Nolan June Stanley (Appointed 12 December 2017) Michael Gunn (Appointed 9 January 2018)
<b>Company Number</b>	555237
<b>Charity Number</b>	20991
<b>Legal Form</b>	Company Limited By Guarantee
<b>Place of Registration</b>	Republic of Ireland
<b>Registered Office and Business Address</b>	10 High Meadows Duleek Co. Meath
<b>Accountants</b>	Upton Ryan Chartered Accountants Fourth Floor North Block Rockfield Central Dundrum Dublin 16 D16W7W3
<b>Bankers</b>	Allied Irish Banks Main Street Ashbourne Co. Meath  AIB Currency Account Services Adelaide House, 1 Adelaide Road, Dublin 2.

# Wildlife Rehabilitation Ireland

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 30 April 2018

The directors present their report and the unaudited financial statements for the year ended 30 April 2018.

### 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:

- Support, extend and improve wildlife rehabilitation resources in Ireland
- Promote awareness and education about Irish wildlife for the general public and for professionals working in this and adjacent fields
- 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).

These past 12 months have seen exciting developments in WRI. We have:

- Held regular Wildlife Hospital Steering Group meetings;
- Worked with Fingal County Council on the development of a tender (that went out on 27th March 2018) to undertake a feasibility Study for a Nature Education Centre and Wildlife Teaching Hospital
- Welcomed two new Directors to further broaden the skillset on our Board
- Featured on various radio programmes and newspapers
- Had articles published in various magazines
- Sent out 8 e-newsletters to a constantly growing mailing list
- Welcomed Sharon Shannon as our second patron
- Contributed to Meath Environment Network's publication of the 'Energy Strategy for County Meath' document
- Joined the Irish Environmental Network in November 2017
- Created Wildlife Rehabilitation Ireland's 'Introduction to Wildlife Rehabilitation' Course
- Taught wildlife first aid, for 3 days in UCD's veterinary hospital to 60 veterinary and vet nursing students

### Financial Results

The (deficit)/surplus for the year amounted to €(8,986) (2017 - €4,535).

At the end of the year, the company has assets of €21,503 (2017 - €25,131) and liabilities of €5,358 (2017 - €0). The net assets of the company have decreased by €(8,986).

### Directors

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

Emma Higgs

Ann Greene

Aideen Magee

Pat Nolan

June Stanley (Appointed 12 December 2017)

Michael Gunn (Appointed 9 January 2018)

The Board is currently made up of six Directors. Recruitment of new Directors is open and transparent and focused on creating a diverse and effective team who oversee the operations and contribute to the strategic direction of the charity. Under Article 50 of the Constitution, one third of the Directors retire 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 of the directors.

### 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 of us to work on bringing to fruition our biggest and most ambitious project; that of the creation of an Irish Wildlife Rehabilitation and Teaching Hospital.

## **Wildlife Rehabilitation Ireland**

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### **DIRECTORS' REPORT**

for the year ended 30 April 2018

#### **Post Statement of Financial Position Events**

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

#### **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 employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 10 High Meadows, Duleek, Co. Meath.

#### **Signed on behalf of the board**

**Emma Higgs**  
Director

**Pat Nolan**  
Director

**29 January 2019**

## **Wildlife Rehabilitation Ireland**

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### **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 30 April 2018

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 director has 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 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 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.

**Signed on behalf of the board**

**Emma Higgs**  
Director

**Pat Nolan**  
Director

**29 January 2019**



## **Wildlife Rehabilitation Ireland**

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### **CHARTERED ACCOUNTANTS' REPORT**

#### **to the Board of Directors on the unaudited financial statements of Wildlife Rehabilitation Ireland for the year ended 30 April 2018**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the company for the year ended 30 April 2018 which comprise the Directors' Report, Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Wildlife Rehabilitation Ireland, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Wildlife Rehabilitation Ireland and state those matters that we have agreed to state to the Board of Directors of Wildlife Rehabilitation Ireland, as a body, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Wildlife Rehabilitation Ireland and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Wildlife Rehabilitation Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Wildlife Rehabilitation Ireland. You consider that Wildlife Rehabilitation Ireland is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Wildlife Rehabilitation Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

#### **UPTON RYAN**

Chartered Accountants  
Fourth Floor  
North Block  
Rockfield Central  
Dundrum  
Dublin 16  
D16W7W3

**29 January 2019**

## Wildlife Rehabilitation Ireland

(A company limited by guarantee, without a share capital)

### INCOME STATEMENT

for the year ended 30 April 2018

	Notes	2018 €	2017 €
Income		5,818	14,708
Expenditure		(14,804)	(10,173)
(Deficit)/surplus for the year	6	(8,986)	4,535

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

Approved by the board on 29 January 2019 and signed on its behalf by:

Emma Higgs  
Director

Pat Nolan  
Director



# Wildlife Rehabilitation Ireland

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## STATEMENT OF FINANCIAL POSITION

as at 30 April 2018

	Notes	2018 €	2017 €
<b>Current Assets</b>			
Cash at bank and in hand		21,503	25,131
Creditors: Amounts falling due within one year	5	(5,358)	-
<b>Net Current Assets</b>		<b>16,145</b>	<b>25,131</b>
<b>Total Assets less Current Liabilities</b>		<b>16,145</b>	<b>25,131</b>
<b>Reserves</b>			
Capital reserves and funds	6	-	9,356
Income and expenditure account	6	16,145	15,775
<b>Members' Funds</b>		<b>16,145</b>	<b>25,131</b>

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 year and of its profit or loss for such a 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 29 January 2019 and signed on its behalf by:

Emma Higgs  
Director

Pat Nolan  
Director

# Wildlife Rehabilitation Ireland

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## NOTES TO THE FINANCIAL STATEMENTS

as at 30 April 2018

### 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 year ended 30 April 2018 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 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. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 12 month period ended 30 April 2017.

### 4. EMPLOYEES

The average monthly number of employees, including directors, during the year was 0, (2017 - 0).

### 5. CREDITORS

Amounts falling due within one year

Accruals

2018	2017
€	€
5,358	-

## Wildlife Rehabilitation Ireland

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### NOTES TO THE FINANCIAL STATEMENTS

as at 30 April 2018

continued

#### 6. RESERVES

	Income and expenditure account €	Pre Incorp. Funds €	Total €
At 1 May 2017	15,775	9,356	25,131
(Deficit)/surplus for the year	(8,986)	-	(8,986)
Other movements	9,356	(9,356)	-
At 30 April 2018	<u>16,145</u>	<u>-</u>	<u>16,145</u>

#### 7. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 30 April 2018.

#### 8. GRANT INCOME

	2018 €	2017 €
Meath County Council Community Heritage Grant 2016	<u>-</u>	<u>900</u>

#### 9. POST-BALANCE SHEET EVENTS

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

#### 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 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. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on \_\_\_\_\_.