

Company Number: 555237

Wildlife Rehabilitation Ireland
Directors' Report and Unaudited Financial Statements
for the year ended 30 April 2019

Wildlife Rehabilitation Ireland

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Wildlife Rehabilitation Ireland DIRECTORS AND OTHER INFORMATION

| | |
|---|--|
| Directors | Emma Higgs Ann Greene Aideen Magee Pat Nolan June Stanley Michael Gunn Heidi Bedell (Appointed 27 March 2019) |
| Company 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 |
| Accountants | Upton Ryan Chartered Accountants Fourth Floor North Block Rockfield Central Dundrum Dublin 16 D16W7W3 |
| Bankers | Allied Irish Banks Main Street Ashbourne Co. Meath AIB Currency Account Services Adelaide House, 1 Adelaide Road, Dublin 2. |

Wildlife Rehabilitation Ireland

DIRECTORS' REPORT

for the year ended 30 April 2019

The directors present their report and the unaudited financial statements for the year ended 30 April 2019.

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).

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

- (i) held regular Board meetings
- (ii) Provided input and feedback to the consultants working on the Feasibility Study for a Nature Education Centre and Wildlife Teaching Hospital;
- (iii) Attended 2 Wildlife Hospital site visits, 5 meetings with Fingal County Council, 6 meetings with the Wildfowl and Wetland Trust consultants "one of which was a visit to the architect in London;
- (iv) Featured in BBC Wildlife magazine, local radio, and TG4 news;
- (v) Sent out 12 e-newsletters to a constantly growing mailing list, to-date 1000 subscribers;
- (vi) As a member, attended 9 meetings of the Meath Environment Network;
- (vii) Had a stall and gave presentation at the Royal Meath Show, Trim;
- (viii) Ran Wildlife Rehabilitation Ireland's 'Advanced Wildlife Veterinary Treatment' Course for 20 veterinary professionals;
- (ix) Taught wildlife first aid, for 3 days in UCD's veterinary hospital to 60 veterinary and vet nursing students;
- (x) In partnership with UCD veterinary hospital, organised a wildlife first aid talk by UK wildlife specialist Liz Mullineaux;
- (xi) Organised a wildlife photography talk for Heritage week;
- (xii) Ran a Wildlife Rehabilitation Conference in Slane for 70 people with 5 International speakers;
- (xiii) Ran a Wildlife Information and Learning Day 'WILD' in Galway with our patrons Mary Reynolds and Sharon Shannon;
- (xiv) Brought over International Instructors to run 5 WRI 'Introduction to Wildlife Rehabilitation' Courses for 100 delegates;
- (xv) Attended 3 Wildlife Crime court cases to publish details on our Wildlife Crime website;
- (xvi) Met with rehabilitators, EU funding agencies, and Veterinary Ireland (VI) to give advice, explore funding opportunities, and discuss a new VI wildlife policy;
- (xvii) Made a submission to the Department of Culture, Heritage and the Gaeltacht Heritage Ireland's 2030 public consultation

Financial Results

The surplus/(deficit) for the year amounted to €17,186 (2018 - €(8,986)).

At the end of the year, the company has assets of €35,811 (2018 - €21,503) and liabilities of €2,480 (2018 - €5,358). The net assets of the company have increased by €17,186.

Directors

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

Emma Higgs
Ann Greene
Aideen Magee
Pat Nolan
June Stanley
Michael Gunn
Heidi Bedell (Appointed 27 March 2019)

Wildlife Rehabilitation Ireland

DIRECTORS' REPORT

for the year ended 30 April 2019

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.

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

14 November 2019

Wildlife Rehabilitation Ireland

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 30 April 2019

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 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

14 November 2019

Wildlife Rehabilitation Ireland
CHARTERED ACCOUNTANTS' REPORT
to the Board of Directors on the unaudited financial statements of Wildlife
Rehabilitation Ireland for the year ended 30 April 2019

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 2019 which comprise the Income Statement, the Statement of Financial Position, the Cash Flow Statement 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 surplus 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

14 November 2019

Wildlife Rehabilitation Ireland

INCOME STATEMENT

for the year ended 30 April 2019

| | Notes | 2019 € | 2018 € |
|--------------------------------|-------|-----------------|-----------------|
| Income | 3 | 48,123 | 5,818 |
| Expenditure | | <u>(30,937)</u> | <u>(14,804)</u> |
| Surplus/(deficit) for the year | 7 | <u>17,186</u> | <u>(8,986)</u> |

The company has no recognised gains or losses other than the surplus 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 14 November 2019 and signed on its behalf by:

Emma Higgs
Director

Pat Nolan
Director

Wildlife Rehabilitation Ireland

STATEMENT OF FINANCIAL POSITION

as at 30 April 2019

| | Notes | 2019 € | 2018 € |
|---|----------|----------------|----------------|
| Current Assets | | | |
| Cash at bank and in hand | | 35,811 | 21,503 |
| Creditors: Amounts falling due within one year | 5 | (2,480) | (5,358) |
| Net Current Assets | | 33,331 | 16,145 |
| Total Assets less Current Liabilities | | 33,331 | 16,145 |
| Reserves | | | |
| Income and expenditure account | 7 | 33,331 | 16,145 |
| Members' Funds | | 33,331 | 16,145 |

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 14 November 2019 and signed on its behalf by:

Emma Higgs
Director

Pat Nolan
Director

Wildlife Rehabilitation Ireland

NOTES TO THE FINANCIAL STATEMENTS

as at 30 April 2019

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 2019 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. INCOME

The income for the year has been derived from:-

| | 2019 | 2018 |
|-----------------------|---------------|--------------|
| | € | € |
| Grants | 13,868 | 625 |
| Training Courses | 26,022 | 270 |
| Conference | 4,980 | - |
| General Donations | 2,503 | 3,118 |
| Prosecution Donations | 750 | 1,805 |
| | <u>48,123</u> | <u>5,818</u> |

4. EMPLOYEES

The average monthly number of employees, including directors, during the year was 0, (2018 - 0).

Wildlife Rehabilitation Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

as at 30 April 2019

| | | |
|--|-------------------|-------------------|
| 5. CREDITORS | 2019 | 2018 |
| Amounts falling due within one year | € | € |
| Accruals | 2,480 | 5,358 |
| | <u> </u> | <u> </u> |

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

| | | |
|--------------------------------|-------------------|-------------------|
| | 2019 | 2018 |
| | € | € |
| At 1 May 2018 | 16,145 | 15,775 |
| Surplus/(deficit) for the year | 17,186 | (8,986) |
| Other movements | - | 9,356 |
| | <u> </u> | <u> </u> |
| At 30 April 2019 | 33,331 | 16,145 |
| | <u> </u> | <u> </u> |

8. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 30 April 2019.

| | | |
|------------------------|-------------------|-------------------|
| 9. GRANT INCOME | 2019 | 2018 |
| | € | € |
| IEN Core Funding | 12,868 | - |
| Meath County Council | 1,000 | - |
| | <u> </u> | <u> </u> |
| | 13,868 | - |
| | <u> </u> | <u> </u> |

10. POST-BALANCE SHEET EVENTS

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

11. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 14 November 2019.