

THE REPTILE RESCUE CENTRE LTD
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2018

TRUSTEES

M R C Eve
J Hilbrow
Mrs E M Hilbrow

REGISTERED OFFICE

46 Harris Close
Romford
RM3 8PQ

**REGISTERED COMPANY
NUMBER**

07699331 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1146836

INDEPENDENT EXAMINER

Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ



THE REPTILE RESCUE CENTRE LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2018. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are, for the public benefit, to rescue, board and place in good homes stray or unwanted reptiles and to continue to care for and protect reptiles in need.

Significant activities

No fundraising activities were undertaken in the year and income came from donations and fees charged on re-homing reptiles.

Following charitable registration the centre has provided care for a number of stray reptiles, some of which have been successfully re-homed. A charge is made to those wishing to re-home the reptiles.

FINANCIAL REVIEW

Investment policy and objectives

The charity's powers of investment are governed by its Memorandum and Articles of Association. The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements.

Reserves policy

It is an ongoing policy of the charity to generate unrestricted funds, which will provide reserves for future activities which fall within the charitable objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The Reptile Rescue Centre Limited is run by the directors who are the trustees of the charity and are responsible for setting the strategic direction of the organisation and for establishing policy.

When planning the activities for the year, the trustees have considered the commission's guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have set.

Approved by order of the board of trustees on 27 April 2019 and signed on its behalf by:

J Hilbrow - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE REPTILE RESCUE CENTRE LTD**

Independent examiner's report to the trustees of The Reptile Rescue Centre Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (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 Company 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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

Miss P. A. Richards F.C.A., D.Ch.A
Chartered Accountant
Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

27 April 2019

THE REPTILE RESCUE CENTRE LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2018

		2018	2017
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		6,084	6,725
Other trading activities	2	445	910
Total		6,529	7,635
 EXPENDITURE ON			
Charitable activities			
Reptile Rescue		6,343	7,606
NET INCOME		186	29
 RECONCILIATION OF FUNDS			
Total funds brought forward		817	788
 TOTAL FUNDS CARRIED FORWARD		1,003	817

The notes form part of these financial statements

THE REPTILE RESCUE CENTRE LTD

**BALANCE SHEET
AT 31 JULY 2018**

	Notes	2018 Unrestricted fund £	2017 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		1,499	1,291
CREDITORS			
Amounts falling due within one year	5	(496)	(474)
NET CURRENT ASSETS		<u>1,003</u>	<u>817</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,003</u>	<u>817</u>
NET ASSETS		<u><u>1,003</u></u>	<u><u>817</u></u>
FUNDS	7		
Unrestricted funds		<u>1,003</u>	<u>817</u>
TOTAL FUNDS		<u><u>1,003</u></u>	<u><u>817</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 27 April 2019 and were signed on its behalf by:

J Hilbrow - Trustee



The notes form part of these financial statements

THE REPTILE RESCUE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fee on re-homing	445	910

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2018 nor for the year ended 31 July 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2018 nor for the year ended 31 July 2017.

THE REPTILE RESCUE CENTRE LTD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2018**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,725
Other trading activities	910
Total	<u>7,635</u>
EXPENDITURE ON	
Charitable activities	
Reptile Rescue	7,606
Total	<u>7,606</u>
NET INCOME	<u>29</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	788
TOTAL FUNDS CARRIED FORWARD	<u><u>817</u></u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Bank loans and overdrafts (see note 6)	3	-
Accrued expenses	493	474
	<u>496</u>	<u>474</u>

6. LOANS

An analysis of the maturity of loans is given below:

	2018 £	2017 £
Amounts falling due within one year on demand:		
Bank overdraft	<u>3</u>	<u>-</u>

THE REPTILE RESCUE CENTRE LTD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2018**

7. MOVEMENT IN FUNDS

	At 1.8.17 £	Net movement in funds £	At 31.7.18 £
Unrestricted funds			
General fund	817	186	1,003
TOTAL FUNDS	<u>817</u>	<u>186</u>	<u>1,003</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,529	(6,343)	186
TOTAL FUNDS	<u>6,529</u>	<u>(6,343)</u>	<u>186</u>

Comparatives for movement in funds

	At 1.8.16 £	Net movement in funds £	At 31.7.17 £
Unrestricted Funds			
General fund	788	29	817
TOTAL FUNDS	<u>788</u>	<u>29</u>	<u>817</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,635	(7,606)	29
TOTAL FUNDS	<u>7,635</u>	<u>(7,606)</u>	<u>29</u>

8. RELATED PARTY DISCLOSURES

The office and reptile accommodation costs and the food were paid to a business owed by one of the trustees and amounted to £5,790.