

Wellbeing Animals Guernsey

Report of the Committee & Accounts for the year ended 31 December 2021

Wellbeing Animals Guernsey (WAG)

Report of the Committee for the year ended 31 December 2021

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Wellbeing Animals Guernsey (WAG)
Report of the Committee for the year ended 31 December 2021

Reference and Administrative Information

Committee members:

Chairman	Marguerite Talmage
Secretary	Susan Gamblin
Treasurer	Merise Videlo

Other members: Jennifer Renouf (resigned April 2021)
Jennifer Mahy
Sarah Creasey
Marian Root
Sharon McHenry
Adam Martel (appointed April 2021)

Co-opted member: John Samuels

Principal office: La Vielle Grange
Rue des Heches
St Peters
Guernsey
GY7 9AD

Charity Number: CH 575

Independent Examiner: Mary Mooney, B.Comm, FCA
Dualla House,
Rohais,
St Peter Port,
Guernsey,
GY1 1FE

Bankers: Lloyds Bank Corporate Markets plc

Wellbeing Animals Guernsey (WAG)

Report of the Committee for the year ended 31 December 2021

The Committee members present their report and the financial statements of the charity for the year ended 31 December 2021

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Ireland (FRS 102) effective 1 October 2019 and with applicable Guernsey law.

The Committee considers that there is no need for an audit of the accounts, but taking into account the best practice recommendations of the UK Charity Commission the Committee has appointed an honorary independent examiner, Mary Mooney FCA, to undertake an examination of these accounts on behalf of the Committee.

Structure, Governance and Management

Any person who becomes a WAG visiting volunteer with their animal will become an enrolled member of the charity.

A Committee has been formed to organise the work of the charity and manage its affairs in accordance with the charity's Constitution. The Committee shall have a minimum of three unconnected members, all of whom must be Guernsey residents (a Chairman, Secretary and Treasurer), and such other members as the General Meeting deems appropriate with a maximum number of eight members.

The Committee has developed and maintained policies and procedures in respect of key governance and risk areas including:

- Constitution
- Assessment processes
- Safeguarding policy
- Privacy policy
- DBS applications policies and procedures

Statement of Committee members' responsibilities

The Committee members are responsible for:

1. preparing accounts in accordance with applicable law and accounting standards;
2. keeping proper books and records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Guernsey Law and regulations;
3. safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wellbeing Animals Guernsey (WAG)

Report of the Committee for the year ended 31 December 2021

Objectives and Activities

WAG's objective is to form a network of caring individuals who, with their dogs, are willing to provide animal assisted support which brings therapeutic benefit to people of all ages and in a variety of situations.

WAG volunteers with their therapy dogs visit patients in most wards at the Princess Elizabeth Hospital and residents in many local establishments including residential and care homes, clients at day centres, Headway, the Cheshire Home, Action for Children and pupils in schools. Several hundred people benefit each week from visits by our volunteers and their dogs.

Our volunteers give of their time freely each week, building relationships with those they visit and often engaging with them above and beyond their regular weekly visits. They are always keen to support WAG when we attend community events such as the Association of Charities annual fete or open days at some of the establishments we visit.

A rigorous assessment procedure is in place to ensure that WAG dogs' behaviour and temperament are suitable for mixing with people in vulnerable situations. These assessments are also designed to ascertain that the owner of the dog (our volunteer) is also suited to the role. Our volunteer assessors also provide their time and specialist skills free of charge.

Financial Review, Achievements and Performance

The generous charitable donations in WAG's formative years enabled us to pay for the resources that we required, in addition to the many hours of unpaid time that our Committee, assessors and volunteers give, to develop, expand and support WAG's activities and to meet the charity's everyday operating expenses.

Total income of £1,049 in 2021 included £478 from donations, primarily from private individuals, £420 from the annual Ten Walks passports and £150 from induction workshops.

Expenditure totalled £1,940, including £1,026 for uniforms and other WAG branded kit.

Net funds at 31 December 2021 were £5,814. As operational expenditure is relatively low and predictable and covered by annual income, WAG does not currently need to seek additional funding, and accrued funds will meet any other expenses, including volunteer uniforms and assessor training, for the foreseeable future.

WAG aims to maintain a steady increase in numbers of volunteers with their therapy dogs, always ensuring that the Committee can maintain high levels of governance and operation.

Wellbeing Animals Guernsey (WAG)

Report of the Committee for the year ended 31 December 2021

Financial Review, Achievements and Performance (continued)

We held three induction workshops in 2021 for 15 potential volunteers and we now have over 40 active volunteers. We continue to be able to assess, monitor, support and expand our volunteer base to meet the increasing number of requests for visits from WAG dogs and their owners to hospital wards, care homes, day centres and schools.

Approved by the Committee and signed on their behalf

Chairman 

Marguerite Talmage

Treasurer 

Merise Videlo

Date: 2 February 2022

Independent Examiner's report to the Committee of Wellbeing Animals Guernsey for the year ended 31 December 2021

I report to the Committee on my examination of the accounts of Wellbeing Animals Guernsey (WAG) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Committee members of WAG you are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards.

The Committee considers that there is no requirement for an audit of the accounts. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

An examination includes a review of the accounting records kept by WAG and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

Independent examiner's statement

I confirm that in the course of my examination, no material matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with the Charities and Non Profit Organisations (Registration)(Guernsey) Law 2008 (as amended) and
 - to prepare accounts which accord to the accounting recordshave not been met, or

2. to which, in my opinion attention should be drawn in order to enable a proper understanding of the account to be reached.

Signed: 

Mary Mooney, B.Comm, FCA

Date: 31.01.2022

Wellbeing Animals Guernsey
Statement of Financial Activity for the year to 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total 2020 £
Income from:					
Donations and legacies	2	628	0	628	6,875
Income from Other Trading Activities	3	420	0	420	560
Bank interest		1	0	1	1
Total Income		<u>1,049</u>	<u>0</u>	<u>1,049</u>	<u>7,436</u>
Expenditure on:					
Raising funds	4	105	0	105	193
Charitable activities		1,676	143	1,819	3,550
Other		16	0	16	1,008
Total Expenditure		<u>1,797</u>	<u>143</u>	<u>1,940</u>	<u>4,751</u>
Net (Expenditure)/Income		<u>(748)</u>	<u>(143)</u>	<u>(891)</u>	<u>2,685</u>
Funds brought forward		6,257	448	6,705	4,020
Total Funds carried forward		<u>5,509</u>	<u>305</u>	<u>5,814</u>	<u>6,705</u>

Wellbeing Animals Guernsey
Balance Sheet at 31 December 2021

	Note	31.12.21 £	31.12.20 £
Current assets			
Stock - WAG branded items		540	587
Debtors		0	0
Cash at bank and in hand	5	<u>5,274</u>	<u>6,118</u>
		5,814	6,705
Creditors falling due within one year		0	0
Net Current Assets		<u>5,814</u>	<u>6,705</u>
Unrestricted funds		5,508	6,257
Restricted Fund	7	306	448
Total Funds		<u>5,814</u>	<u>6,705</u>

Approved by the Committee and signed on their behalf

Chairman

Treasurer

Date:

2 February 2022

Marguerite Talmage

Merise Videlo

Wellbeing Animals Guernsey

Notes forming part of the financial statements for the year to 31 December 2021

1. Accounting Policies

The principal accounting policies which have been applied consistently in the current period in dealing with items which are considered material to the accounts are set out below.

Basis of preparation

The accounts have been prepared in accordance with 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 2019) and applicable Guernsey Law.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds.

Restricted funds are funds subject to specific requirements as to their use which have been declared by the donor.

Unrestricted funds are expendable at the discretion of the Committee in furtherance of the objects of WAG

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Committee's Report.

Volunteers subscriptions

Volunteer subscriptions are recognised in Donations and Legacies.

Induction workshop fees

Induction workshop fees paid by prospective volunteers are included in Donations and Legacies.

Creditors

Creditors are measured at settlement amounts.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and have a net cost to WAG in excess of £500 after restricted income donations. They are valued at cost and depreciated on a straight line basis over their estimated useful life. The charity has held no tangible fixed assets during the period.

WAG branded items

Stocks of WAG branded uniform items for use by volunteers in charitable activities are held at cost.

Volunteers are issued with one gilet and one polo shirt free of charge but may purchase additional items if they wish.

Lower value items such as masks, bandanas and leads are expensed when purchased.

Debtors

Debtors are measured at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

Wellbeing Animals Guernsey

Notes forming part of the financial statements for the year to 31 December 2021

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
Donations	478	0	478	6,675
Contributions from Induction workshop attendees	150	0	150	200
Subscriptions from volunteers	0	0	0	0
Total Income	628	0	628	6,875

3. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
Sale of 10 Walks, 10 Weeks, 10 Parishes Passports	420	0	420	560

Income from Other Trading Activities is in respect of fundraising activities.

4. Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
Raising funds				
10 Walk 10 Parishes costs	105	0	105	193
Charitable activities				
WAG event stand banners and gazebo	0	0	0	581
WAG branded uniform and other kit	934	92	1,026	2,059
Public Liability Insurance	280	51	331	329
Induction workshops and assessor training	157	0	157	135
Website maintenance & design	105	0	105	273
Printing - business cards & leaflets	104	0	104	18
Office supplies and other sundry expenses	89	0	89	62
Volunteer Christmas meeting	7	0	7	94
	1,676	143	1,819	3,550
Other				
Donation to GSPCA	0	0	0	1,000
Co-op Eco Fund Grant project	0	0	0	8
AGM hall hire	16	0	16	0
	16	0	16	1,008
Total Expenditure	1,797	143	1,940	4,751

Wellbeing Animals Guernsey

Notes forming part of the financial statements for the year to 31 December 2021

5. Cash at bank and in hand	2021 £	2020 £
Cash at bank	5,274	6,068
Cash in hand	0	50
	<u>5,274</u>	<u>6,118</u>

Cash at bank is in a current account with Lloyds Bank Corporate Markets plc which trades as Lloyds Bank International.

6. Movements in Funds

	At 1 January 2021 £	Incoming Resources £	Outgoing Resources £	At 31 December 2021 £
Unrestricted Funds	6,257	1,049	(1,797)	5,509
Restricted Funds	448	0	(143)	305
	<u>6,705</u>	<u>1,049</u>	<u>(1,940)</u>	<u>5,814</u>

7. Analysis of Restricted Fund

	At 1 January 2021 £	Incoming Resources £	Outgoing Resources £	At 31 December 2021 £
Public liability insurance premium	52	0	(52)	0
Bandanas for dogs	26	0	(26)	0
Dog leads	79	0	(65)	14
Co-op Eco Fund Grant	291	0	0	291
	<u>448</u>	<u>0</u>	<u>(143)</u>	<u>305</u>