

THE WILDLIFE FOR ALL TRUST

**THE WILDLIFE FOR ALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing deed dated 7 November 1991, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The objectives of the Trust are:

- to advance the education of the public in the knowledge of those endangered species which are rare or threatened with extinction.
- to promote their conservation for the benefit of such species and the public.
- to promote education and research into rare and endangered species by supporting studies and publishing the results of such studies.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Review of the Year

As usual, various projects at The Oasis Nature Reserve (including Oasis Woods) in mid Sussex were successfully carried out during the past twelve months. This included extensive tree surgery in the gardens, pollarding several forty-plus year-old eucalyptus trees. A deer fence was erected around a large part of Oasis Woods to protect and encourage growth of lower vegetation. Parts of the gardens were given a make-over during the spring of 2022.

Open days were suspended for a further year because of Covid.

Komsberg, our biggest nature reserve at over thirty thousand (30,000) acres in size or seventeen (17) miles in length, finally received some rain. The seven-year drought broke in December 2021 and January 2022. Unfortunately, the winter rainfall following this was disappointing, so supplementary food continued to be put at various waterholes around the reserve. A new water collection system of nine (9) five thousand (5,000) litre tanks was set up around the old farmhouse which will help water our educational greenhouse.

Our team of non-paid professionals continues to expand. To supplement their education, and as general education for the public, we produced a series of forty-two (42) films detailing our approach to psychological attitude.

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Financial Review

Covid continues to have a devastating impact on our ability to bring in funds. Thankfully, we are extremely efficient and effective in our use of money and have some set aside for unforeseen circumstances such as the past two years. A designated reserve of £37,000 is in place and which is held for on-going running costs and development of the nature reserves. A designated contingency reserve of £25,000 is also in place to accommodate any emergencies.

The Trustees have also implemented a policy of building up reserves to fund future land purchases. The Trust also has projects in South Africa, being the purchase of more animals, land and fencing. These projects will require significant reserves.

The Trustees have assessed the major risks to which the Trust is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, Governance and Management

The Trust is governed by a Trust Deed dated 7 November 1991.

The Trustees who served during the year and up to the date of signature of the financial statements were Mr I Scott, Mrs R Scott and Mr J Brauner. New Trustees will be appointed by the current Trustees and are recruited for appropriate skills in conservation and research of endangered species.

Supplier Payment Policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Conclusion

Much of our work is long-term and on-going, whether it is the management of nature reserves or education. In conclusion, The Wildlife For All Trust is obviously succeeding in its objective of conserving wildlife and wild habitats especially through the acquisition and management of nature reserves. This practical work is supplemented by a range of educational work to reach a wider audience about the need for change and how this can be achieved.

The Trustees' Report was approved by the Board of Trustees.



.....
Mrs R Scott
Trustee

Date: 10/01/2023

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WILDLIFE FOR ALL TRUST

I report to the Trustees on my examination of the financial statements of The Wildlife For All Trust (the Trust) for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Andrew Windsor, FCCA

Dated: 8th January 2023

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STATEMENT OF FINANCIAL ACCOUNTS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Description		Unrestricted Funds	Designated Funds	Total	Total
		2022	2022	2022	2021
	Notes	£	£	£	£
INCOME					
Donations & Legacies	2	25,275	0	25,275	16,721
Charitable Activities	3	9,951	0	9,951	764
Investments	4	2,154	0	2,154	2,288
Total		37,380	0	37,380	19,773
EXPENDITURE					
Charitable Activities	5	(23,822)	0	(23,822)	(24,191)
Net Gains on Investments	9	20	0	20	46
NET INCOME / OUTGOINGS		13,578	0	13,578	(4,372)
Other Gains & Losses	10	1,450	0	1,450	(1,004)
NET FUND MOVEMENT		15,028	0	15,028	(5,376)
Balances Brought Forward		872,890	62,000	934,890	940,266
Balances Carried Forward		887,918	62,000	949,918	934,890

The statement of financial activities includes all gains and losses recognized in the year.

All income and expenditure derive from continuing activities

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BALANCE SHEET AS AT 31 MARCH 2022

Description		2022	2022	2021	2021
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11		752,882		753,186
Investments	12		206		186
			753,088		753,372
CURRENT ASSETS					
Debtors	13	4,695		5,123	
Bank & Cash in Hand		192,135		176,395	
			196,830		181,518
TOTAL ASSETS			949,918		934,890
INCOME FUNDS					
Designated Funds			62,000		62,000
Unrestricted Funds					
UK Activities		399,258		370,625	
SA Activities		488,660		502,265	
			887,918		872,890
			949,918		934,890

STATEMENT OF SOURCE AND APPLICATION OF FUNDS FOR YEAR ENDING 31 MARCH 2022

Description	2022	2021
	£	£
SOURCE (APPLICATION) OF FUNDING		
Net Income / (Outgoing) of Resources	13,578	(4,372)
Other Gains / (Losses)	1,450	(1,004)
NET MOVEMENT IN FUNDS	15,028	(5,376)
FINANCED BY:		
(Reduction) in Fixed Assets	(284)	(5,793)
(Decrease) in Debtors	(428)	(1,621)
Increase in Bank and Cash in Hand	15,740	1,598
(Reduction) in Creditors	0	(440)
INCREASE / (DECREASE) IN ASSETS	15,028	(5,376)

Approved by Trustees on: 10/01/2023

R Scott

Signed (Trustee) (Mrs. R Scott)

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1 ACCOUNTING POLICIES

Charity Information

1.1 Accounting Convention

The accounts have been prepared in accordance with the Trust's governing deed dated 7 November 1991, the Charities Act 2011 and "Accounting and The Wildlife For All Trust is an unincorporated charity governed by a trust deed dated 7 November 1991.

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)" (as amended for accounting periods commencing from 1 January 2019). The Trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the Charity will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the

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notes to the financial statements.

ACCOUNTING POLICIES (Continued)

1.4 Income

Income is recognized when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognized on receipt. Other donations are recognized once the Trust has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Legacies are recognized on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected.

1.5 Expenditure

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. All costs have been allocated to activities on a basis consistent with the use of the resource.

1.6 Tangible Fixed Assets

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognized so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	On UK assets 10% reducing balance basis. On South African assets at varying rates dependent on the useful life

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognized in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognized in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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ACCOUNTING POLICIES (Continued)

1.8 Impairment of Fixed Assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment or loss (if any).

1.9 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial Instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognized in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortized.

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ACCOUNTING POLICIES (Continued)

1.11 Foreign Exchange

Transactions in currencies other than pounds sterling are recorded at an average rate of exchange calculated for the reporting period. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2.0 Donations and Legacies

	2022	2021
	£	£
Donations and Gifts – Individuals	1,267	256
Donations – Gift Aid	24,008	16,465
	25,275	16,721

3.0 Charitable Activities

	2022	2021
	£	£
Ancillary Trading Income	9,951	764

4.0 Investments

Unrestricted Funds	2022	2021
	£	£
Interest Receivable	1,979	2,288

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5.0 Charitable Activities

Description	South Africa and Field Trips	UK Site Expenses	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Depreciation and Impairment	1,721	5,814	7,535	8,487
Rates and Water	0	0	0	516
Animal Food	0	162	162	465
Insurance	0	0	0	261
Telephone	0	257	257	243
Repairs and Maintenance	0	250	250	150
Light and Heat	0	396	396	503
Travel Expenses	4,554	320	4874	2,891
Other South Africa Expenses	10,348	0	10,348	10,675
	16,623	7,199	23,822	24,191

6.0 Description of Charitable Activities

South Africa and Field Trips

The costs relating to South Africa and field trips represent the costs of the upkeep and maintenance of the reserve.

7.0 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any expenses.

8.0 Employees

The average number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-

There were no employees whose annual remuneration exceed £60,000.

9.0 Net Gains on Investments

Unrestricted Funds	2022	2021
	£	£
Revaluation of Investments	20	46

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10.0 Other Gains (or Losses)

	2022	2021
	£	£
Foreign Exchange Gains / (Losses)	1,450	(1,004)

11.0 Tangible Fixed Assets

	Land and Buildings	Plant and Machinery	Total
Cost	£	£	£
At 1 st April 2021	798,413	80,293	878,706
Additions	7,231	-	7,231
At 31 st March 2022	805,644	80,293	885,937
Depreciation			
B/F 1 st April 2021	59,075	66,445	125,520
Charged in the year	5,431	2,104	7,535
C/F 31 st March 2022	64,506	68,549	133,055
Net Fixed Assets 31 st March 2022	741,138	11,744	758,313
Net Fixed Assets 31 st March 2021	739,338	13,848	753,186

12.0 Fixed Asset Investments

	Listed Investments
	£
Cost or valuation	
At 1 April 2021	186
Valuation changes	20
At 31 March 2022	206
Carrying amount	
At 31 March 2022	206
At 31 March 2021	186

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13.0 Debtors

	2022	2021
Amounts falling due within one year	£	£
Other Debtors	4,695	5,123

14.0 Creditors

	2022	2021
Amounts falling due within one year	£	£
Other Creditors	-	-

15.0 Designated Funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Balance at 1 April 2021	Balance at March 2022
	£	£	£
Development reserve	37,000	37,000	37,000
Contingency reserve	25,000	25,000	25,000
	62,000	62,000	62,000

The development reserve of £37,000 has been established for on-going running costs and development of nature reserves.

The contingency reserve of £25,000 has been established to cover emergencies.

16.0 Related Party Transactions

There were no disclosable related party transactions during the year (2021 - none)

THE WILDLIFE FOR ALL TRUST**LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr I Scott Mrs R Scott Mr J Brauner
Charity Number	1006174
Principal Address	The Oasis Highbrook Lane West Hoathly East Grinstead RH19 4PL
Independent Examiner	Mr A. J. Windsor FCCA 27 Darent Close Stone Cross Pevensey East Sussex RH12 5PW
Bankers	NatWest Business Centre 1 Muster Green Haywards Heath West Sussex RH16 4AP
Website Address	wildlifeforall.org