

THE WILDLIFE FOR ALL TRUST

**THE WILDLIFE FOR ALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

THE WILDLIFE FOR ALL TRUST**CONTENTS**

	<i>Page</i>
Trustees' report	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet & Statement of Source and Applications of Funds	7
Notes to the Financial Accounts	8 – 14
Legal and Administrative Information	15

THE WILDLIFE FOR ALL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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 project work at The Oasis Nature Reserve (including Oasis Woods) in mid Sussex was successfully carried out during the past 12 months. We removed the 57 large Leylandii trees which create a wind and privacy barrier from the road. This area was re-planted with a new hedge in early 2023. Another area of The Oasis was cleared of scrubby vegetation and prepared as a new habitat for various under-represented species.

We educate the public - particularly targeting younger people in their 20s - by having a stand at various ecological festivals during the spring and summer months. We also attended numerous careers fairs at universities in the South and Southeast.

Komsberg, is our biggest nature reserve at over 30,000 acres in size or 17 miles in length. We had another very heavy thunderstorm of summer rain in December 2022 which caused damage to both the fence and roads - causing a lot of additional work. It continues to be a great place for wildlife. Komsberg also works its magic on our younger team members helping them to grow up and realize what qualities are necessary when working with nature in the wilderness.

We produced a series of films titled "What Will It Take? A Deeper Approach to Nature Conservation".

THE WILDLIFE FOR ALL TRUST

Financial Review

Fundraising is carried out by all members of our UK based team (emphasis here in the UK and not overseas).

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. In all this totals £62,000 as designated reserves.

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.

R Scott

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Mrs R Scott

Trustee

Date 11/12/2023

THE WILDLIFE FOR ALL TRUST

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 2023.

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: 7th December 2023

THE WILDLIFE FOR ALL TRUST

STATEMENT OF FINANCIAL ACCOUNTS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Description		Unrestricted Funds	Designated Funds	Total	Total
		2023	2023	2023	2022
	Notes	£	£	£	£
INCOME					
Donations & Legacies	2	24,983	0	24,983	25,275
Charitable Activities	3	26,082	0	26,082	9,951
Investments	4	2,524	0	2,524	2,154
Total		53,589	0	53,589	37,380
EXPENDITURE					
Charitable Activities	5	(42,543)	0	(42,543)	(23,822)
Net Gains on Investments	9	8	0	8	20
NET INCOME / OUTGOINGS		11,054	0	11,054	13,578
Other (Losses) & Gains	10	(1,905)	0	(1,905)	1,450
NET FUND MOVEMENT		9,149	0	9,149	15,028
Balances Brought Forward		887,918	62,000	949,918	93,890
Balances Carried Forward		897,067	62,000	959,067	949,918

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

All income and expenditure derive from continuing activities.

THE WILDLIFE FOR ALL TRUST

BALANCE SHEET AS AT 31 MARCH 2023

Description		2023	2023	2022	2022
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11		747,926		752,882
Investments	12		214		206
			748,140		753,088
CURRENT ASSETS					
Debtors	13	12,762		4,695	
Bank & Cash in Hand		198,165		192,135	
			210,927		196,830
TOTAL ASSETS			959,067		949,918
INCOME FUNDS					
Designated Funds			62,000		62,000
Unrestricted Funds					
UK Activities		435,072		399,258	
SA Activities		461,995		488,660	
			897,067		887,918
			959,067		949,918

STATEMENT OF SOURCE AND APPLICATION OF FUNDS FOR YEAR ENDING 31 MARCH 2023

Description	2023	2022
	£	£
SOURCE (APPLICATION) OF FUNDING		
Net Income / (Outgoing) of Resources	11,054	13,578
Other (Losses) / Gains	(1,905)	1,450
NET MOVEMENT IN FUNDS	9,149	15,028
FINANCED BY:		
(Reduction) in Fixed Assets	(4,948)	(284)
Increase / (Decrease) in Debtors	8,067	(428)
Increase in Bank and Cash in Hand	6,030	15,740
Increase / (Reduction) in Creditors	0	0
INCREASE IN ASSETS	9,149	15,028

Approved by Trustees on 11/12/2023


 Signed (Trustee) (Mrs R Scott)

THE WILDLIFE FOR ALL TRUST

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 notes to the financial statements.

THE WILDLIFE FOR ALL TRUST

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.

THE WILDLIFE FOR ALL TRUST

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.

THE WILDLIFE FOR ALL TRUST

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

	2023	2022
	£	£
Donations and Gifts – Individuals	643	1,267
Donations – Gift Aid	20,582	24,008
Donations – Charitable Trust	3,758	0
	24,983	25,275

3.0 Charitable Activities

	2023	2022
	£	£
Ancillary Trading & Other Income	26,082	9,951

4.0 Investments

Unrestricted Funds	2023	2022
	£	£
Interest Receivable	2,524	1,979

THE WILDLIFE FOR ALL TRUST

5.0 Charitable Activities

Description	South Africa and Field Trips	UK Site Expenses	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Depreciation and Impairment	1,575	5,431	7,006	7,535
Rates and Water	0	413	413	0
Animal Food	0	154	154	162
Insurance	653	0	653	0
Telephone	337	300	637	257
Repairs and Maintenance	524	662	1,186	250
Light and Heat	1,622	0	1,622	396
Travel Expenses	7,542	10,824	18,366	4,874
Other South Africa Expenses	12,506	0	12,506	10,384
	24,759	17,784	42,543	23,822

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:

	2023	2022
	Number	Number
Total	0	0

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

9.0 Net Gains on Investments

Unrestricted Funds	2023	2022
	£	£
Revaluation of Investments	8	20

THE WILDLIFE FOR ALL TRUST

10.0 Other Gains (or Losses)

	2023	2022
	£	£
Foreign Exchange (Losses) / Gains	(1,905)	1,450

11.0 Tangible Fixed Assets

	Land and Buildings	Plant and Machinery	Total
Cost	£	£	£
At 1 st April 2022	805,644	80,293	885,937
Additions	0	2,050	2,050
At 31 st March 2023	805,644	82,343	887,987
Depreciation			
B/F 1 st April 2022	64,506	68,549	133,055
Charged in the year	5,431	1,575	7,006
C/F 31 st March 2023	69,937	70,124	140,061
Net Fixed Assets 31 st March 2023	735,707	12,219	747,926
Net Fixed Assets 31 st March 2022	741,138	11,744	758,313

12.0 Fixed Asset Investments

	Listed Investments
	£
Cost or valuation	
At 1 April 2022	206
Valuation changes	8
At 31 March 2023	214
Carrying amount	
At 31 March 2023	214
At 31 March 2022	206

THE WILDLIFE FOR ALL TRUST

13.0 Debtors

	2023	2022
Amounts falling due within one year	£	£
Other Debtors	12,762	4,695

14.0 Creditors

	2023	2022
Amounts falling due within one year	£	£
Other Creditors	0	0

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 2021	Balance at 1 April 2022	Balance at March 2023
	£	£	£
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 (2022 - 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