

THE WILDLIFE FOR ALL TRUST

**THE WILDLIFE FOR ALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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

Various project work at The Oasis Nature Reserve (including Oasis Woods) in mid-Sussex was successfully carried out during the past 12 months. In addition to the maintenance work, we created two new habitats. We dug, by hand, the "Kingfisher Pond" hoping to attract kingfishers higher up into our reserve by introducing two new species of fish – roach and rudd. Included in this area is an underground home for stoats.

The other, even larger project we completed this year was a 40m x 22m pond dug in an area which historically housed a Japanese Garden and natterjack toad enclosure. This now spectacular space will also be home to a number of species of fish. The pond purposely has large margins providing an extensive habitat for invertebrates to thrive.

We educated the general 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 South East.

Komsberg is our biggest nature reserve at over 30,000 acres in size or 17 miles in length. In September, we sold a number of black wildebeest, eland, and Burchell's zebra, as numbers were starting to exceed carrying capacity. The grass species will now be able to better recover after the drought. 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 realise what qualities are necessary when working with nature in the wilderness.

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We produced a series of films titled "What Will It Take? A Deeper Approach to Nature Conservation" based on a book written and published by us 25 years ago. Both the pond projects were also filmed and are available on our YouTube channel.

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 £30,000 is also in place to accommodate any emergencies. In all this totals £67,000 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 PayersCode (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 on 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 ongoing, 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 21/01/2025

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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 2024.

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 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 to enable a proper understanding of the financial statements to be reached.

Andrew Windsor FCCA

Dated: 16th January 2025

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STATEMENT OF FINANCIAL ACCOUNTS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

Description		Unrestricted Funds	Designated Funds	Total	Total
		2024	2024	2024	2023
	Notes	£	£	£	£
INCOME					
Donations & Legacies	2	13,303	0	13,303	24,983
Charitable Activities	3	25,336	0	25,336	26,082
Investments	4	9,539	0	9,539	2,524
Total		48,178	0	48,178	53,589
EXPENDITURE					
Charitable Activities	5	(15,977)	0	(15,977)	(42,543)
Net Gains on Investments	9	18	0	18	8
NET INCOME / OUTGOINGS		32,219	0	32,219	11,054
Other (Losses) & Gains	10	(9,361)	0	(1,905)	(1,905)
NET FUND MOVEMENT		22,858	0	22,858	9,149
Balances Brought Forward		897,067	62,000	981,925	949,918
Increase in Designated Funds		(5,000)	5,000	0	0
Balances Carried Forward		914,925	67,000	981,925	959,067

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 2024

Description		2024	2024	2023	2023
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11		763,306		747,926
Investments	12		232		214
			763,536		748,140
CURRENT ASSETS					
Debtors	13	4,291		12,762	
Bank & Cash in Hand		214,096		198,165	
			218,387		210,927
TOTAL ASSETS			981,925		959,067
INCOME FUNDS					
Designated Funds			67,000		62,000
Unrestricted Funds					
UK Activities		462,129		435,072	
SA Activities		452,796		461,995	
			914,925		897,067
TOTAL FUNDING			981,925		959,067

STATEMENT OF SOURCE AND APPLICATION OF FUNDS FOR YEAR ENDING 31 MARCH 2024

Description	2024	2023
	£	£
SOURCE (APPLICATION) OF FUNDING		
Net Income / (Outgoing) of Resources	32,219	11,054
Other (Losses) / Gains	(9,361)	(1,905)
NET MOVEMENT IN FUNDS	22,858	9,149
FINANCED BY:		
(Reduction) in Fixed Assets	15,397	(4,948)
Increase / (Decrease) in Debtors	(8,471)	8,067
Increase in Bank and Cash in Hand	15,932	6,030
Increase / (Reduction) in Creditors	0	0
INCREASE IN ASSETS	22,858	9,149

Approved by Trustees on 21/01/2025

Signed (Trustee) *R Scott*
(Mrs. R Scott)

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1 ACCOUNTING POLICIES

Charity Information

1.1 Accounting Convention

The accounts have been prepared per 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, and 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.

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ACCOUNTING POLICIES (Continued)

1.4 Income

Income is recognised 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 recognised on receipt. Other donations are recognised 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 recognised at the time of the donation.

Legacies are recognised 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 recognised 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 recognised 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

	2024	2023
	£	£
Donations and Gifts – Individuals	620	643
Donations – Gift Aid	7,683	20,582
Donations – Charitable Trust	5,000	3,758
	13,303	24,983

3.0 Charitable Activities

	2024	2023
	£	£
Ancillary Trading & Other Income	25,336	26,082

4.0 Investments

Unrestricted Funds	2024	2023
	£	£
Interest & Dividends Receivable	9,539	2,524

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5.0 Charitable Activities

Description	South Africa and Field Trips	UK Site Expenses	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Depreciation and Impairment	544	7,799	8,343	7,006
Office Expenses	0	635	635	413
Animal Food	0	304	304	154
Insurance	574	0	574	653
Telephone	259	360	619	637
Site Expenses (inc. water)	54	2,848	2,902	1,186
Light and Heat	1,987	0	1,987	1,622
Travel Expenses	3,190	4,193	7,383	18,366
Other South Africa Expenses	4,418	0	4,418	12,506
Sale of Game	(11,188)	0	(11,188)	0
	(162)	16,139	15,977	42,543

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:

	2024	2023
	Number	Number
Total	0	0

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

9.0 Net Gains on Investments

Unrestricted Funds	2024	2023
	£	£
Revaluation of Investments	18	8

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10.0 Other Gains (or Losses)

	2024	2023
	£	£
Foreign Exchange (Losses) / Gains	(9,361)	(1,905)

11.0 Tangible Fixed Assets

	Land and Buildings	Plant and Machinery	Total
Cost	£	£	£
At 1 st April 2023	805,644	82,343	887,987
Additions	11,721	11,458	23,179
At 31 st March 2024	817,365	93,801	911,166
Depreciation			
B/F 1 st April 2023	69,937	70,124	140,061
Charged in the year	5,431	2,368	7,799
C/F 31 st March 2024	75,368	72,492	147,860
Net Fixed Assets 31 st March 2024	741,997	21,309	763,306
Net Fixed Assets 31 st March 2023	735,707	12,219	747,926

12.0 Fixed Asset Investments

	Listed Investments
	£
Cost or valuation	
At 1 April 2023	214
Valuation changes	18
At 31 March 2024	232
Carrying amount	
At 31 March 2024	232
At 31 March 2023	214

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13.0 Debtors

	2024	2023
Amounts falling due within one year	£	£
Other Debtors	4,291	12,762

14.0 Creditors

	2024	2023
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 2022	Balance at 1 April 2023	Balance at 31 March 2024
	£	£	£
Development reserve	37,000	37,000	37,000
Contingency reserve	25,000	25,000	30,000
	62,000	62,000	67,000

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

The contingency reserve of £30,000 has been established to cover emergencies. An update to the Reserves Policy resulted in an incremental increase of £5,000 to this reserve.

16.0 Related Party Transactions

There were no disclosable related party transactions during the year (2023 - 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