



# Independent Examiner's Report on the Accounts

## Section A

## Independent Examiner's Report

Report to the trustees/members of

Charity Name

WILD CAMEL PROTECTION FOUNDATION

On accounts for the year ended

31 03 2015

Charity no (if any)

1068706

Set out on pages

1 to 15

(remember to include the page numbers of additional sheets)

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention ~~(other than that disclosed below)~~.

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed

Date

4/12/15

Name

STEPHEN PAUL LIDDARD

Relevant professional qualification(s) or body (if any)

F.C.A.

Address

16 RIDGEWAY CLIFF

HERNE BAY

KENT

CT6 8JQ



WILD CAMEL PROTECTION FOUNDATION			Charity No (if any)	1068706	CC39a
Annual accounts for the period					
Period start date	1.4.2020	To	Period end date	31.3.2021	

## Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05		
<b>Incoming resources (Note 3)</b>								
Donations, legacies and Grants		69,818	-	-	69,818	22,471		
Membership Fees and Patrons		8,740	-	-	8,740	6,250		
Sponsorship		10,250	-	-	10,250	8,250		
Bank Interest		563	-	-	563	86		
Sale of Prints		4,400	-	-	4,400	-		
		-	-	-	-	-		
<b>Total incoming resources</b>	S01	93,771	-	-	93,771	37,057		
<b>Resources expended (Notes 4-7)</b>								
Wages & Consultants		16,150	58,850	-	75,000	47,790		
Office Rent, Rates and Electricity		2,075	2,750	-	4,825	4,676		
Veterinary & Medicine		2,500	-	-	2,500	2,275		
Hay Etc.		10,250	-	-	10,250	9,350		
Travel Costs		9,500	-	-	9,500	8,455		
Equipment		925	-	-	925	875		
Website Costs		1,210	-	-	1,210	1,240		
Telephone, Postage & Stationery		5,195	-	-	5,195	4,770		
Bank Charges		525	-	-	525	975		
Costs of Prints and Postage		1,100	-	-	1,100	-		
Environmental Education Expenses		2,250	-	-	2,250	-		
		-	-	-	-	-		
<b>Total resources expended</b>	S02	51,680	61,600	-	113,280	80,406		
<b>Net incoming/(outgoing) resources before transfers</b>	S03	42,091	-	61,600	-	19,509	-	43,349
<b>Gross transfers between funds</b>	S04	-	16,044	16,044	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	26,047	-	45,556	-	19,509	-	43,349
<b>Other recognised gains/(losses)</b>								
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-	-	-
<b>Net movement in funds</b>	S08	26,047	-	45,556	-	19,509	-	43,349
<b>Total funds brought forward</b>	S09	69,891	45,556	-	115,447	158,796		
<b>Total funds carried forward</b>	S10	95,938	-	-	95,938	115,447		

## Section B

## Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	-	-
	B02	-	-
Investments (Note 9)	B03	-	-
<b>Total fixed assets</b>	B04	-	-
<b>Current assets</b>			
Stock and work in progress	B05	-	-
Debtors (Note 10)	B06	-	-
(Short term) investments	B07	2,000	-
Cash at bank and in hand	B08	93,938	115,447
<b>Total current assets</b>	B09	95,938	115,447
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10	-	-
<b>Net current assets/(liabilities)</b>	B11	95,938	115,447
<b>Total assets less current liabilities</b>	B12	95,938	115,447
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
<b>Net assets</b>	B15	95,938	115,447
<b>Funds of the Charity</b>			
Unrestricted funds	B16	95,938	69,891
Designated funds	B17	-	45,556
<b>Total unrestricted funds</b>		95,938	115,447
Restricted income funds (Note 12)	B18	-	-
Endowment funds (Note 12)	B19	-	-
<b>Total funds</b>	B20	95,938	115,447

Signed by one or two trustees on behalf of all the trustees

Signature

Date of approval

23/1/2022

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

~~\*\* except for the following~~:-

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (~~§ except for the following~~).

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (~~§§ except for the following~~).

**Give details in this box of any material changes that have been made.**

§§ if no changes have been made to accounts for previous periods then delete these words.



**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	<del>Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.</del>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

Incoming resources from tax reclaims are included in the SoFA at the time that the tax is received.

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

Analysis	Unrestricted £	restricted £	This year £	Last year £
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
Total			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
Total			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
Total			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
Total			-	-

**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
2	2
UK Admin and Travel Expenses	UK Admin and Travel Expenses
£4,250	£4,146

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
NONE	NONE
NONE	NONE

**Section C**
**Notes to the accounts**
**(cont)**
**Note 6**
**Paid employees**

*Please complete this note if the charity has any employees.*

**6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	12,850	9,250
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>12,850</b>	<b>9,250</b>

**6.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
MONGOLIA CENTRE	3	3
	-	-
	-	-
	-	-
<b>Total</b>	<b>3</b>	<b>3</b>

**6.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

**Note 7 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**7.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**7.2 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		-

## Section C

## Notes to the accounts

(cont)

**Note 8. Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**8.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 9 Investment assets**

*Please complete this note if the charity has any investment assets.*

**9.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**9.3 A breakdown of the income from investments agreeing with SOFA.**

**Analysis of investments****Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

9.2 Market value at year end £	9.3 Income from investments for the year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<b>Total</b>	-

**9.4 Material investment holdings**

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
<b>Total</b>	-



Trustees Report for the Wild Camel Protection Foundation

-2021-2022

Dated 24<sup>th</sup> January 2022

Mongolia

Our work in Mongolia was held up due to Covid.

The country was closed to international travellers.

However the Mongolian staff continued their work looking after the existing captive wild camel breeding centre.

Dr Adiya Yadamsuren had talks with the Soum Governor concerning the site for the new breeding centre at Toli Bulag. It is hoped once the restrictions lift the materials can be purchased and work can commence on the construction of the second captive wild camel breeding.

Anna Jemmett

She is continuing her work for her wild camel PhD.

Fundraising

We continue fundraising for the cost of the new breeding centre, the winter Hay and the cost of the Mongolian staff.

It is with great sadness I am informing our members that John Hare OBE FRGS passed away on 28<sup>th</sup> January 2022.

The Wild Camel Protection Foundation has been running successfully for 25 years this year.

And I look forward to it continuing to work to protect the wild camels in China and Mongolia.

Signed

Kathryn Rae Managing Trustee

24/1/2022