

London Wildcare Trust
Registered Charity 1087273

Trustees Report and Accounts
FYE 31st March 2022

London Wildcare Trust - Trustees Report and Accounts FYE 31-03-2022

Administrative Information

Principal Address:

Airport House
Purley Way
Croydon
CR0 0XZ

Registered Charity Number

1087273

Trustees in office for the period

Mr Christopher Brown
Mr Ian Fowkes-Smith
Miss Diana Marchant
Mr Edward Burden

Consulting Veterinary Surgeon

Mrs Dallas Ferguson MRCVS & Associates
Parkside Veterinary Centre
61 Ruskin Road
Carshalton
Surrey, SM5 3DD

Bankers

HSBC
176 Camden High Street
London
NW1 8QL

Solicitors

Eldridges & Co
Head Office St James Street
Newport IOW
PO30 1LG

London Wildcare Trust - Trustees Report and Accounts FYE 31-03-2022

STRUCTURE, GOVERNANCE & MANAGEMENT

Constitution

The Trust is constituted under a Deed of Trust executed on the 19th March 2001, amended by a Supplemental Deed executed on 14th May 2001 and a Supplemental Deed executed on the 25th February 2010.

Governance

The Charity is governed by the Trustees and formal meetings are held as required but not less than three times a year. In addition, the Trustees meet and communicate in person, by telephone and by email on a frequent basis and assist in aspects of the day to day operation as volunteers in different roles ranging from administrative support and wildlife care through to operational training and site maintenance. This allows them to have a good working knowledge of the day to day life of the Charity whilst remaining able to perform the governance role with the required level of detachment.

Trustees are appointed by invitation and an induction process is in place. Training for Trustees is provided via membership of professional bodies such as AFVS, who are called upon from time to time to deliver sessions on all aspects of new legislation and best practise.

Risk Management

The Trustees regularly review the activities of the charity and the risks that face it and implement strategies, policies and procedures as appropriate to negate or mitigate any such risks. Risks considered include, but are not limited to, legal, political, financial, environmental, veterinary and medical, employment and commercial considerations which may directly or indirectly affect the operation of the Charity in pursuit of its objects.

Organisation

The day to day management and operation of the Trust is carried out by the Director. The Director is supported by the Trustees and a small team of volunteers, who assist with administration, planning, training and animal care and rescue operations.

Public Benefit

In England and Wales, registered Charities have a duty in law, under s4 of the Charities Act 2011, to demonstrate due regard to the published guidance of the Charity Commission concerning the Public benefit requirement established under that Act. The Public Benefit aim of the London Wildcare Trust is to promote the humane treatment of animals and the conservation and protection of the natural environment, including its fauna and flora, for the benefit of mankind and the species we share this planet with. This is achieved via the work carried out in furtherance of our aims and objectives.

Aims and Objectives

The principal aim of the Trust is to provide for the rescue, treatment, rehabilitation and rehoming of both wild and domestic animals in need, by whatever means the Trustees deem most appropriate with the resources to hand. The other main aim of the Trust is to educate and inform in respect of the humane treatment of animals and the conservation of the natural environment.

In support of these Aims and Objectives, the Trust operates a small, emergency triage and holding facility equipped with a treatment and diagnostics area together with an intensive care ward which can be used to accommodate both wild and domestic animals during short term periods of veterinary care and assessment. The caging and diagnostic equipment are of very high standard, equal to those that may be found in any modern veterinary practise. This site also houses our logistics depot and workshop, where our vehicles and equipment for assisting in specialist rescues are kept and maintained and where we keep and maintain the equipment used to manage our 3 acre nature reserve / wildlife release site.

We also continue our programme of helping others working in the field of animal welfare through the provision of funding, equipment and advice.

Achievements and Notable Events

During the period here reported, we provided rescue, care and rehabilitation services for many larger species including foxes, badgers, swans and seabirds. We also assisted other grass roots organisations with technical support and mentoring, especially in respect of safe handling and triage methods for avian casualties during the repeated bird flu outbreaks.

Our work with domestic animals also continued with assistance being provided for several feral cat 'trap-neuter-release' projects, attendance at road traffic accidents and provision of funding for veterinary care where no owner could be found. We also provided a specialist search solution for escaped, nervous dogs that were reported missing for several days. This is an area of work where we are particularly skilled and we expect to do more as time goes on.

Work continued on the development of our nature reserve and release site, with new perimeter fencing and access gateway being installed and planting of native tree species and wildflower areas undertaken. Temporary pens were erected to facilitate the release of birds and small mammals and post release monitoring was undertaken to evaluate assimilation of released animals into the wild.

The period in question has, however, seen significant challenges in terms of veterinary support, both for wildlife care and, more generally for the pet owning public, as the effects of both the Covid pandemic and Brexit have significantly impacted upon the veterinary profession. A lack of available vets forced us to de-register our own RVPP hospital unit as we were no longer able to find vets to staff it and we have had to revert to transporting any animals in need of veterinary care to the public surgery. The ongoing effects of a reduced UK veterinary workforce are expected to remain an issue for the foreseeable future and we, in common with other animal welfare organisations, are having to adapt accordingly.

We continue to carry out our work using only those funds that arise from occasional legacies left to us by persons who were known personally to our founder. We have not solicited any public donations for over five years and have no plans to do so again.

London Wildcare Trust - Trustees Report and Accounts FYE 31-03-2022

FINANCIAL REVIEW

Income & Expenditure

Total income for the period was £54,762

Total expenses for the period were £52,322

Giving rise to a surplus of £2,440

Reserves Policy

The Trustees aim to hold sufficient funds to operate the charity for a period of 6 months on the basis of normal anticipated expenditure, although it is accepted that this may not always be possible. It remains an aspiration to be able to increase these reserves to an amount equal to 12 months running costs in the fullness of time,

Investment policy

The Trustees hold a current and a reserve account with HSBC. The Trust does not have sufficient reserves to tie up in long term investments. If sufficient funds become available to consider making investments for the purposes of providing an income or capital return, it is the policy of the Trustees that appropriate professional advice will be sought.

Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 30th November 2022 by



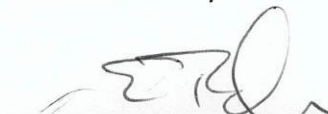
Chair of the Trustees – on behalf of the Trustees

London Wildcare Trust - Trustees Report and Accounts FYE 31-03-2022

BALANCE SHEET AS AT 31 MARCH 2022

Item	Notes	FYE 31-03-22	FYE 31-03-21
		£	£
<u>Current Assets</u>			
Cash at bank and in hand		228,392	238,947
Debtors (sums due to the charity within 12 months)	6	0	0
Stocks and Investments		0	0
		<u>228,392</u>	<u>238,947</u>
<u>Liabilities</u>			
Creditors (owed by the charity within 12 months)	7	0	0
<u>Net of Current Assets/Liabilities</u>		<u>228,392</u>	<u>238,947</u>
<u>Fixed Assets</u>			
Tangible Assets	5	209,023	219,000
<u>Total Assets of the Charity</u>		<u>437,415</u>	<u>457,947</u>
<u>Of Which Restricted/designated</u>	9	0	0

The financial statements on pages 6 to 12 were approved by the Trustees on 30/11/2022 and signed on their behalf by



Chair of the Trustees - on behalf of the Trustees

London Wildcare Trust - Trustees Report and Accounts FYE 31-03-2022

STATEMENT OF FINANCIAL ACTIVITIES

Activity	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year £
Incoming Resources	3				
<i>Voluntary Income</i>		40,821	0	40,821	175,955
<i>Activities for Generating Funds</i>		0	0	0	0
<i>Investments & Bank Interest</i>		1	0	1	2
<i>Sale of Assets</i>		13,940	0	13,940	
Total Incoming resources		£54,762	0	£54,762	£175,957
Resources Expended	3				
<i>Costs of Generating Voluntary Income</i>		0	0	0	0
<i>Fundraising Trading Costs</i>		0	0	0	0
<i>Charitable Activities</i>		52,302	0	52,302	62,281
<i>Administration Costs</i>		0	0	0	0
<i>Governance & Legal Costs</i>		20	0	20	1,526
<i>Purchase of Land & Assets (Capitalised)</i>		12,995	0	12,995	105,540
Gross Resources Expended		(£65,317)	0	(£65,317)	(£169,347)
Net Resources Expended		£52,322		£52,322	£63,807
<i>(Gross Expended Less Capitalised Assets)</i>					
Net Incoming/Outgoing Resources before other recognised gains/losses		+£2,440	0	+£2,440	+£112,150
CASH AT BANK					
Balance b/f at 01/04/2021		£238,947	0	£238,948	£232,337
Income 01/04/21 – 31/03/22		+ £54,762		+ £54,762	+ £175,997
Gross Expenditure 01/04/21 – 31/03/22		- £65,317	0	- £65,317	- £169,347
Final balance carried forward at 31/03/2022 – cash at bank		£228,392	0	£228,393	£238,947

Independent Examiner's Report to the Trustees on the Accounts of London Wildcare

I report on the accounts of London Wildcare for the year ended 31st March 2022.

Respective responsibilities of the Trustees and Independent Examiner

The 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act 2011;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the 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 you as 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:

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 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.



J M Marchbank AFA BA Hons
SBC House,
Restmoor Way,
SM6 7AH

London Wildcare Trust - Trustees Report and Accounts FYE 31-03-2022

NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTS)

1. Principal Accounting Policies

Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Fixed Assets and Depreciation

Assets are capitalised only if they have an anticipated use-life in excess of one year and a net cost in excess of £500. They are valued at cost or, if gifted, at the value to the charity upon receipt. Owing to the destructive nature of wild animal casualties, new caging is not capitalised.

Depreciation is applied on a fixed line basis at a rate of 33% per annum for vehicles and equipment. Freehold property is shown at its estimated market value, which may appreciate.

Fundraising and Donations Income

All income resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable.
- Grants which provide core funding of a general nature are included as voluntary income.
- Grants or other receipts which are specifically for the performance of a charitable service are included as income from charitable activities.

Investment Income

Bank interest is accounted for as it is received. The Charity has no investments in Stocks and Shares nor any other investments outside of its cash at bank. At the present time, the investment policy is to keep all cash at bank in accounts which provide immediate access without financial penalty. This policy is kept under continual review and is subject to alteration in the event that sufficient resources become available to hold a wider investment portfolio.

Legacies Receivable

Legacies are accounted for once they are received or when there is reasonable certainty as to the value and expected date of receipt.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include any legal or professional fees/costs linked to the strategic management of the charity.

Fund Accounting

All income (including voluntary donations) is allocated to the general fund unless otherwise restricted by the donor or specified by the Trustees. Restricted funds are funds where the donor has specifically restricted the purpose for which they can be used. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Taxation

The charity is a registered charity (number 1087273) and accordingly its income falls within the various exemptions available to registered charities.

Income and Capital Gains Tax paid on donations has previously been reclaimed via the Gift Aid scheme from eligible donors and reported in the SoFA. The Charity no longer solicits donations from private individuals and, accordingly, does not participate in the Gift Aid scheme.

Volunteer Help

The value of volunteer help received is not included in the financial statements but is recognized in the Trustees report

2. Accounting Period

The Financial Year for the Trust operates from 1st April through to 31st March and thus the period here reported spans 1st April 2021 to 31st March 2022.

3. Analysis of Incoming Resources and Resources Expended

Activity	Current Year £	Prior Year £
<u>Incoming Resources</u>		
General Donations	1441	1624
Legacies	39,380	173,917
Sale of Assets	13,940	0
Gift Aid	0	0
<u>Resources Expended</u>		
Costs of Generating Voluntary Income		
Fundraising and PR Costs	0	0
<i>Note: as the Trust no longer solicits donations, and hasn't done so for some time, these costs are now permanently reduced to zero</i>		
Charitable Activities Costs		
Animal Rescue, Vets & Housing	43,233	21,506
Building Works – Clinic/Rehab unit	0	0
Grants/Donations to other Organizations	500	37,500
Purchase cost of rescue boats / vehicles / assets	12,995	15,940
Purchase cost of Freehold Land / Premises	0	90,000
Utilities and Premises Costs	8,570	3,275
Administration, Governance & Legal Costs		
Salaries	0	0
Governance & legal	20	1,526
Website	0	0
Temporary Office Rent	0	0

As previously reported, following the closure of our previous Animal Centre facility at Beddington Park, we ceased actively soliciting donations in 2016 and issued a public statement to this effect, which remains in force. Income continues to be mainly received thanks to on-going legacies (1 this year) given by supporters of the Charity who were personally known to the Founder. This was added to by contributions from a small number of long term donors who have elected to retain their standing orders in our favour – the sum of which amounts to less than £1.5k per annum.

The Trustees remain very satisfied with the financial performance and position of the Trust and have sufficient resources and reserves to pursue our aims for the year ahead.

4. Staff Costs

The average number of employees during the year was 0 (Zero) (Prior year = 0). Total staff costs for the year, including salaries, NI and Pensions were £0 (Zero) (Prior year = £0)

No employees received emoluments in excess of £50,000. No serving Trustees received remuneration from the Charity and no payments were made to Trustees by way of reimbursement for travel or other out of pocket expenses.

5. Tangible Fixed Assets

	Vehicles, Plant & Equipment £	Freehold Land and Buildings £	Total
Bought Forward from Prior Year	32,500	186,500	219,000
Additions (+)	12,995	0	12,995
Disposals (-)	13,940	0	13,940
End of Year	31,555	186,500	218,055
Depreciation b/f	9,032	0	9,032
Balance c/f	22,523	186,500	209,023
Net Book Value at Year End	22,523	186,500	209,023

6. Debtors

The Charity had no debtors at the Year End

7. Creditors

The Charity had no creditors at the Year End.

8. Related Party Transactions

There were no related party transactions during the period reported on herein.

9. Other Financial Commitments

At the Year End, the Trust had no short or long-term commitments.

10. Restricted and Designated Funds

During the period in question, the Charity had no Restricted or Designated Funds. All income and expenditure for the year was allocated to, and drawn from, the general Unrestricted Fund.