

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST

England & Wales · Charity number 1091857

Details

Other names THE FOLLY WILDLIFE RESCUE TRUST

Status Registered

Legal form Other

Registered 2002-05-02

Register [View on the Charity Commission register](#)

Contact

Address The Broadwater Forest Wildlife Hospital
Fairview Lane
Broadwater Forest
Tunbridge Wells
Kent
TN3 9LU

Phone 01892543213

Email ADMIN@FOLLYWILDLIFERESCUE.ORG.UK

Website www.follywildliferescue.org.uk

Activities

Objects: TO RELIEVE THE SUFFERING OF SICK ANIMALS BY(A) RESCUING, CARING FOR AND REHABILITATING INJURED, ORPHANED OR DISTRESSED WILDLIFE(B) PROVIDING AN ADVICE AND HELPLINE; AND ADVANCE PUBLIC EDUCATION IN THE CARE OF WILDLIFE.

Activities: Rescue, care and rehabilitation of injured, orphaned, sick and distressed wild animals.Promoting an interest and respect of our natural wildlife heritage.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- East Sussex
- Kent

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|------------|-----------|
| 2024-12-31 | £622,914 | £365,604 | £1,200,157 | 22 |
| 2023-12-31 | £364,912 | £350,149 | - | - |
| 2022-12-31 | £324,385 | £316,135 | - | - |
| 2021-12-31 | £472,535 | £337,502 | - | - |
| 2020-12-31 | £323,996 | £290,180 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------|-------|------------|
| Susan Johnson | Chair | 2018-11-27 |
| Elizabeth Chandler | | 2024-10-23 |
| Hannah Hall | | 2024-10-23 |
| Jessica Cater | | 2022-07-28 |
| Melvyn White | | 2021-07-05 |
| SANDRA REDDY | | 2011-09-30 |
| William Joseph Spence | | 2026-05-06 |

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST

England & Wales - Charity number 1091857

Accounts

Charity registration number 1091857 (England and Wales)

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Susan Johnson
Jessica Cater
Melvyn White
Sarah Nunn
Sandra Reddy
Elizabeth Chandler
Hannah Hall

(Appointed 23 October 2024)

(Appointed 23 October 2024)

Charity number (England and Wales)

1091857

Independent examiner

M J Bushell Ltd
Ground Floor
Kings House
101-135 Kings Road
Brentwood
Essex
CM14 4DR

Bankers

NatWest
89 Mount Pleasant Road
Tunbridge Wells
Kent
TN1 1QJ

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST CONTENTS

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THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in the financial statements and comply with the Charity's governing document, 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)" (effective 1 January 2019).

Objectives and activities

Objectives and aims

The Charity was formed to assist in the welfare, relief of suffering and rehabilitation of orphaned, injured or sick British wildlife. The overriding mission is to release back into the wild, animals admitted to the hospital.

For the above purposes, the Charity has purpose built hospital premises in Broadwater Forest, near Tunbridge Wells, with permanent and part time staff, including part time veterinary surgeons. There is a dedicated veterinary surgery with X-Ray facilities and the hospital is a registered veterinary practice.

The hospital is open for admissions every day of the year. In the year ended 31 December 2024, 3,315 (2023: 3,450) casualties were brought into the hospital.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. Almost all casualties brought to the hospital are at the request of the public.

Management

The management team is responsible for the day to day running of the hospital, financial decisions and long term planning. In the 2024 calendar year the team consisted of Elizabeth Chandler, Hannah Hall and Tricia Dale-Jones who are all remunerated employees.

Staff

Remunerated staff, other than the management team above, consists of:

- Veterinary surgeons (part time)
- Veterinary nurse
- Wildlife rescue co-ordinator (part time)
- Volunteer co-ordinator (part time)
- Wildlife hospital supervisor
- Wildlife care assistants (permanent and seasonal)

Apart from the remunerated staff, there are a substantial number of volunteers who attend the hospital to assist with animal husbandry, fundraising and reception. There are also volunteers that collect casualties and return them for release, where members of the public who found them are unable to do so.

In addition, there are volunteers that specialise in the maintenance, improvement and extension of the hospital premises and grounds, and those that have worked on fundraising activities and events, uniting together to set-up and promote the #Savefolly campaign, thereby avoiding closure.

The Trustees and Management acknowledge, with immense gratitude, the role played by all of these volunteers, without whom the current level of activity would not be possible.

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The general fund at 31 December 2024 was £1,184,369 after being enhanced by a surplus of income over expenditure for the year ended on that date of £257,310 (2023 £14,763). The surplus during the year included exceptional donations received by 31st December from the #Savefolly special appeal. The trustees also acknowledge, with thanks, the special assistance from our patrons following that appeal.

A significant part of the Trust's receipts is from legacy income, which by its very nature is unpredictable and volatile. Without such income the Trust would not be able to meet the level of running expenditure it currently has and recognises that significant and prolonged fluctuations in legacy income would severely limit its capability to operate in the longer term. To minimise the effect of such fluctuations, the trustees are exploring potential future income streams. The undesignated general reserve is needed to protect against such fluctuations. The Trustees consider that this provides adequate resources for the Trust to meet all its obligations for a period of at least 12 months from the date of approval of the financial statements.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to nine month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been increased following the #Savefolly appeal.

Structure, governance and management

The Charity is an unincorporated charity, governed by its trust deed dated 26 March 2002.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Susan Johnson

Jessica Cater

Melvyn White

Sarah Nunn

Sandra Reddy

Elizabeth Chandler

(Appointed 23 October 2024)

Hannah Hall

(Appointed 23 October 2024)

Recruitment and appointment of trustees

New trustees are appointed by invitation from existing trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

Signed by:



.....E58EA32D*A3224F1:.....

Melvyn White

Trustee

Date: 18 August 2025

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST

I report to the Trustees on my examination of the financial statements of The Southern Wildlife Care and Advisory Trust (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

DocuSigned by:



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Corné von Wielligh ACA

M J Bushell Ltd

Ground Floor
Kings House
101-135 Kings Road
Brentwood
Essex
CM14 4DR

18 August 2025

Dated:

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

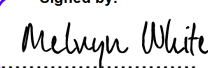
| | | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 548,269 | 3,599 | 551,868 | 282,158 | 17,099 | 299,257 |
| Other trading activities | 4 | 66,162 | 487 | 66,649 | 63,559 | - | 63,559 |
| Investments | 5 | 4,151 | 246 | 4,397 | 2,069 | 27 | 2,096 |
| Total income | | 618,582 | 4,332 | 622,914 | 347,786 | 17,126 | 364,912 |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 359,833 | 5,771 | 365,604 | 341,397 | 8,752 | 350,149 |
| Total expenditure | | 359,833 | 5,771 | 365,604 | 341,397 | 8,752 | 350,149 |
| Net income/(expenditure) and movement in funds | | 258,749 | (1,439) | 257,310 | 6,389 | 8,374 | 14,763 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 January 2024 | | 925,620 | 17,227 | 942,847 | 919,231 | 8,853 | 928,084 |
| Fund balances at 31 December 2024 | | 1,184,369 | 15,788 | 1,200,157 | 925,620 | 17,227 | 942,847 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2024**

| | Notes | 2024 | | 2023 | |
|---|-------|----------------|-------------------------|----------------|-----------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 722,208 | | 733,064 |
| Current assets | | | | | |
| Stocks | 13 | 5,494 | | 956 | |
| Debtors | 14 | 39,500 | | 63,239 | |
| Cash at bank and in hand | | 439,915 | | 153,784 | |
| | | <u>484,909</u> | | <u>217,979</u> | |
| Creditors: amounts falling due within one year | 15 | <u>(6,960)</u> | | <u>(8,196)</u> | |
| Net current assets | | | <u>477,949</u> | | <u>209,783</u> |
| Total assets less current liabilities | | | <u><u>1,200,157</u></u> | | <u><u>942,847</u></u> |
| The funds of the Charity | | | | | |
| Restricted income funds | 17 | | 15,788 | | 17,227 |
| Unrestricted funds | 18 | | 1,184,369 | | 925,620 |
| | | | <u>1,200,157</u> | | <u>942,847</u> |

The financial statements were approved by the Trustees on 18 August 2025

Signed by:

E58EA32DA3224F1...
 Melvyn White
 Trustee

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Southern Wildlife Care and Advisory Trust is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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 Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity 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 Charity 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 Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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:

| | |
|-----------------------------|---|
| Freehold land and buildings | 75 years straight line on cost (life of buildings is a significant judgement) |
| Plant and equipment | 25% on reducing balance |
| Motor vehicles | 25% on reducing balance |

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity 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 in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. These costs comprise of both general and veterinary supplies for future use.

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

Financial instruments are recognised in the Charity's balance sheet when the Charity 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 recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

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 amortised 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 amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised 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 amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 500,695 | 1,082 | 501,777 | 158,730 | - | 158,730 |
| Legacies receivable | 14,933 | - | 14,933 | 90,334 | - | 90,334 |
| Grants receivable | 7,494 | 2,517 | 10,011 | 12,500 | 17,099 | 29,599 |
| Other donations | 25,147 | - | 25,147 | 20,594 | - | 20,594 |
| | <u>548,269</u> | <u>3,599</u> | <u>551,868</u> | <u>282,158</u> | <u>17,099</u> | <u>299,257</u> |

The income stream named grants receivable includes both grants received and accounts for the value of goods donated to the trust.

4 Income from other trading activities

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fundraising | 63,944 | 487 | 64,431 | 59,881 | - | 59,881 |
| Sale of merchandising | 455 | - | 455 | 540 | - | 540 |
| Adoptions | - | - | - | 105 | - | 105 |
| Educational talks | 220 | - | 220 | 579 | - | 579 |
| Vetshare | 1,543 | - | 1,543 | - | - | - |
| Other trading activities | <u>66,162</u> | <u>487</u> | <u>66,649</u> | <u>61,105</u> | <u>-</u> | <u>61,105</u> |

5 Income from investments

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Interest receivable | <u>4,151</u> | <u>246</u> | <u>4,397</u> | <u>2,069</u> | <u>27</u> | <u>2,096</u> |

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

6 Expenditure on charitable activities

| | Charitable expenditure 2024 £ | Charitable expenditure 2023 £ |
|---|--|--|
| Direct costs | | |
| Staff costs | 251,668 | 230,329 |
| Veterinary fees and supplies | 10,884 | 12,744 |
| Equipment and repair | 3,576 | 8,515 |
| General supplies | 5,966 | 2,594 |
| Animal feed | 13,558 | 4,979 |
| Deer rescue | - | 894 |
| Merchandise | 1,483 | 613 |
| Fundraising supplies | 149 | 1,181 |
| Waste disposal | 13,836 | 9,634 |
| TV and alarm | 194 | 279 |
| New construction projects and memorial gardens | - | 10,490 |
| | <u>301,314</u> | <u>282,252</u> |
| Share of support and governance costs (see note 7) | | |
| Support | 55,146 | 53,138 |
| Governance | 9,144 | 14,759 |
| | <u>365,604</u> | <u>350,149</u> |
| Analysis by fund | | |
| Unrestricted funds | 359,833 | 341,397 |
| Restricted funds | 5,771 | 8,752 |
| | <u>365,604</u> | <u>350,149</u> |

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

7 Support costs allocated to activities

| | 2024 | 2023 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Depreciation | 18,430 | 20,102 |
| Rates and water | 2,721 | 2,677 |
| Insurance | 4,547 | 4,156 |
| Light and heat | 10,196 | 7,773 |
| Telephone | 3,112 | 1,636 |
| Postage and stationery | 4,341 | 4,245 |
| Sundries | 689 | 4,693 |
| Software | 6,462 | 3,252 |
| Transport costs | 2,409 | 2,095 |
| Bank and merchant terminal charges | 2,239 | 2,509 |
| Governance costs | 9,144 | 14,759 |
| | <u>64,290</u> | <u>67,897</u> |
| Analysed between: | | |
| Charitable expenditure | <u>64,290</u> | <u>67,897</u> |

8 Net movement in funds

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Depreciation of owned tangible fixed assets | <u>18,430</u> | <u>20,102</u> |

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

| | 2024 | 2023 |
|-------------------------|----------------|----------------|
| | Number | Number |
| | <u>22</u> | <u>19</u> |
| Employment costs | 2024 | 2023 |
| | £ | £ |
| Wages and salaries | 244,179 | 221,510 |
| Social security costs | 3,493 | 5,656 |
| Other pension costs | 3,996 | 3,163 |
| | <u>251,668</u> | <u>230,329</u> |

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

| | Freehold land and buildings | Plant and equipment | Motor vehicles | Total |
|------------------------------------|--------------------------------|------------------------|-------------------|----------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 January 2024 | 765,785 | 73,154 | 3,960 | 842,899 |
| Additions | 2,140 | 5,435 | - | 7,575 |
| | <u>767,925</u> | <u>78,589</u> | <u>3,960</u> | <u>850,474</u> |
| Depreciation and impairment | | | | |
| At 1 January 2024 | 68,857 | 38,689 | 2,290 | 109,836 |
| Depreciation charged in the year | 8,582 | 9,430 | 418 | 18,430 |
| | <u>77,439</u> | <u>48,119</u> | <u>2,708</u> | <u>128,266</u> |
| Carrying amount | | | | |
| At 31 December 2024 | <u>690,486</u> | <u>30,470</u> | <u>1,252</u> | <u>722,208</u> |
| At 31 December 2023 | <u>696,929</u> | <u>34,465</u> | <u>1,670</u> | <u>733,064</u> |

13 Stocks

| | 2024 | 2023 |
|------------------------------|--------------|-------------|
| | £ | £ |
| Stock - General & Veterinary | 5,494 | 956 |
| | <u>5,494</u> | <u>956</u> |

14 Debtors

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Prepayments and accrued income | 39,500 | 63,239 |
| | <u>39,500</u> | <u>63,239</u> |

Prepayments and accrued income includes legacies approved but not yet received, auction proceeds not yet received, and balances relating to the RSPCA, Vetshare and Gift Aid.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

15 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 2,774 | 1,008 |
| Trade creditors | 141 | 1,433 |
| Other creditors | 402 | 2,253 |
| Accruals and deferred income | 3,643 | 3,502 |
| | <u>6,960</u> | <u>8,196</u> |

16 Retirement benefit schemes

| | 2024 | 2023 |
|---|--------------|--------------|
| | £ | £ |
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | 3,996 | 3,163 |
| | <u>3,996</u> | <u>3,163</u> |

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2024 | Incoming resources | Resources expended | At 31 December 2024 |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------------------------|
| | £ | £ | £ | £ |
| Grants | 17,227 | 2,763 | (5,771) | 14,219 |
| Donations | - | 1,082 | - | 1,082 |
| Fundraising | - | 487 | - | 487 |
| | <u>17,227</u> | <u>4,332</u> | <u>(5,771)</u> | <u>15,788</u> |
| Previous year: | | | | |
| | At 1 January 2023 | Incoming resources | Resources expended | At 31 December 2023 |
| | £ | £ | £ | £ |
| Grants | 8,853 | 17,126 | (8,752) | 17,227 |
| | <u>8,853</u> | <u>17,126</u> | <u>(8,752)</u> | <u>17,227</u> |

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 January 2024 | Incoming resources | Resources expended | At 31 December 2024 |
|-----------------------|----------------------|-----------------------|-----------------------|---------------------------|
| | £ | £ | £ | £ |
| General funds | 925,620 | 618,582 | (359,833) | 1,184,369 |
| Previous year: | | | | |
| | At 1 January 2023 | Incoming resources | Resources expended | At 31 December 2023 |
| | £ | £ | £ | £ |
| General funds | 919,231 | 347,786 | (341,397) | 925,620 |

19 Analysis of net assets between funds

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|------------------------------|-------------------------------|-----------------------------|------------------|
| | £ | £ | £ |
| At 31 December 2024: | | | |
| Tangible assets | 722,208 | - | 722,208 |
| Current assets/(liabilities) | 462,161 | 15,788 | 477,949 |
| | <u>1,184,369</u> | <u>15,788</u> | <u>1,200,157</u> |
| | | | |
| | Unrestricted funds 2023 | Restricted funds 2023 | Total 2023 |
| | £ | £ | £ |
| At 31 December 2023: | | | |
| Tangible assets | 733,064 | - | 733,064 |
| Current assets/(liabilities) | 192,556 | 17,227 | 209,783 |
| | <u>925,620</u> | <u>17,227</u> | <u>942,847</u> |

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST

England & Wales - Charity number 1091857

Accounts

Charity registration number 1091857

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Susan Johnson
Jessica Cater
Melvyn White
Sarah Nunn
Sandra Reddy

Charity number 1091857

Independent examiner M J Bushell Ltd
8 High Street
Brentwood
Essex
CM14 4AB

Bankers NatWest
89 Mount Pleasant Road
Tunbridge Wells
Kent
TN1 1QJ

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST CONTENTS

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| Statement of Trustees' responsibilities | 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 15 |

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in the financial statements and comply with the Charity's governing document, 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)" (effective 1 January 2019).

Objectives and activities

Objectives and aims

The Charity was formed to assist in the welfare, relief of suffering and rehabilitation of orphaned, injured or sick British wildlife. The overriding mission is to release back into the wild, animals admitted to the hospital.

For the above purposes, the Charity has purpose built hospital premises in Broadwater Forest, near Tunbridge Wells, with permanent and part time staff, including a part time veterinary surgeon. There is a dedicated veterinary surgery with X-Ray facilities and the hospital is a registered veterinary practice.

The hospital is open for admissions every day of the year. In the year ended 31 December 2023, 3,450 (2022: 3,279) casualties were brought into the hospital.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. Almost all casualties brought to the hospital are at the request of the public.

Management

The management team is responsible for the day to day running of the hospital, financial decisions and long term planning. In the 2023 calendar year the team consisted of David Risley, Elizabeth Chandler and Tricia Dale-Jones who are all remunerated employees.

David Risley died on 27th January 2023. As one of the original co-founders of the Charity with his wife, Annette, his enthusiasm, knowledge and talents will be greatly missed by us all.

In memory of David, a memorial garden has been built and was kindly funded by a specific appeal in his name.

Staff

Remunerated staff, other than the management team above, consists of:

- Veterinary surgeon (part time)
- Veterinary nurse
- Wildlife co-ordinator
- Wildlife rescue co-ordinator (part time)
- Volunteer co-ordinator (part time)
- Wildlife hospital supervisor
- Wildlife care assistants (permanent and seasonal)

In addition to the remunerated staff, there are a substantial number of volunteers who attend the hospital to assist with routine tasks and also those that volunteer to collect casualties and to return them for release, where the members of the public who found them are unable to do so.

There is also a unit of volunteers that specialise in the maintenance, improvement and extension of the hospital premises and grounds. In the year these volunteers' achievements have included completing the construction of and partially fitting out the new reception and display area and completing the surrounding garden.

The Trustees and Management acknowledge, with immense gratitude, the role played by all of these volunteers, without whom the current level of activity would not be possible.

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The general fund at 31 December 2023 was £925,620 after being enhanced by a surplus of income over expenditure for the year ended on that date of £14,763.

A significant part of the Trust's receipts are from legacy income, which by its very nature is unpredictable and volatile. Without such income the Trust would not be able to meet the level of running expenditure it currently has and recognises that significant and prolonged fluctuations in legacy income would severely limit its capability to operate in the longer term. The undesignated general reserve is needed to protect against such fluctuations. The Trustees consider that this provides adequate resources for the Trust to meet all its obligations for a period of at least 12 months from the date of approval of the financial statements.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Charity is an unincorporated charity, governed by its trust deed dated 26 March 2002.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Susan Johnson
Jessica Cater
Melvyn White
Sarah Nunn
Sandra Reddy


Recruitment and appointment of trustees

New trustees are appointed by invitation from existing trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

Signed by:


E58EA32DA3224F1...

Melvyn White

Trustee

17 October 2024

Date:

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST

I report to the Trustees on my examination of the financial statements of The Southern Wildlife Care and Advisory Trust (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity 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 Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Charity 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.

DocuSigned by:

929FC8BB5E544CB
Corné von Wielligh ACA
M J Bushell Ltd

8 High Street

Brentwood
Essex
CM14 4AB

17 October 2024
Dated:

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

| | | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|--|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 282,158 | 17,099 | 299,257 | 253,796 | 9,100 | 262,896 |
| Other trading activities | 4 | 63,559 | - | 63,559 | 61,105 | - | 61,105 |
| Investments | 5 | 2,069 | 27 | 2,096 | 372 | 12 | 384 |
| Total income | | <u>347,786</u> | <u>17,126</u> | <u>364,912</u> | <u>315,273</u> | <u>9,112</u> | <u>324,385</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 341,397 | 8,752 | 350,149 | 296,776 | 19,359 | 316,135 |
| Total expenditure | | <u>341,397</u> | <u>8,752</u> | <u>350,149</u> | <u>296,776</u> | <u>19,359</u> | <u>316,135</u> |
| Net income and movement in funds | | 6,389 | 8,374 | 14,763 | 18,497 | (10,247) | 8,250 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 January 2023 | | 919,231 | 8,853 | 928,084 | 900,734 | 19,100 | 919,834 |
| Fund balances at 31 December 2023 | | <u>925,620</u> | <u>17,227</u> | <u>942,847</u> | <u>919,231</u> | <u>8,853</u> | <u>928,084</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST BALANCE SHEET

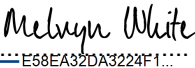
AS AT 31 DECEMBER 2023

| | Notes | 2023 | | 2022 | |
|---|-------|---------|---------|---------|---------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 733,064 | | 670,789 |
| Current assets | | | | | |
| Stocks | 13 | 956 | | 5,052 | |
| Debtors | 14 | 63,239 | | 91,710 | |
| Cash at bank and in hand | | 153,784 | | 167,110 | |
| | | | | | |
| | | 217,979 | | 263,872 | |
| Creditors: amounts falling due within one year | 15 | (8,196) | | (6,577) | |
| Net current assets | | | 209,783 | | 257,295 |
| Total assets less current liabilities | | | 942,847 | | 928,084 |
| Net assets excluding pension liability | | | 942,847 | | 928,084 |
| | | | | | |
| The funds of the Charity | | | | | |
| Restricted income funds | 17 | | 17,227 | | 8,853 |
| Unrestricted funds | | | 925,620 | | 919,231 |
| | | | 942,847 | | 928,084 |

17 October 2024

The financial statements were approved by the Trustees on

Signed by:


E58EA32DA3224F1...
Melvyn White
Trustee

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Southern Wildlife Care and Advisory Trust is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity 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 Charity 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 Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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:

| | |
|-----------------------------|---|
| Freehold land and buildings | 75 years straight line on cost (life of buildings is a significant judgement) |
| Plant and equipment | 25% on reducing balance |
| Motor vehicles | 25% on reducing balance |

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity 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 in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. These costs comprise of both general and veterinary supplies for future use.

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

Financial instruments are recognised in the Charity's balance sheet when the Charity 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 recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

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 amortised 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 amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised 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 amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

3 Income from donations and legacies

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 158,730 | - | 158,730 | 146,776 | - | 146,776 |
| Legacies receivable | 90,334 | - | 90,334 | 90,949 | - | 90,949 |
| Grants receivable | 12,500 | 17,099 | 29,599 | 3,575 | 9,100 | 12,675 |
| Other donations | 20,594 | - | 20,594 | 12,496 | - | 12,496 |
| | <u>282,158</u> | <u>17,099</u> | <u>299,257</u> | <u>253,796</u> | <u>9,100</u> | <u>262,896</u> |

4 Income from other trading activities

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|--------------------------|------------------------------------|------------------------------------|
| Fundraising | 61,960 | 59,881 |
| Sale of merchandising | 529 | 540 |
| Adoptions | 390 | 105 |
| Educational talks | 680 | 579 |
| Other trading activities | <u>63,559</u> | <u>61,105</u> |

5 Income from investments

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Interest receivable | 2,069 | 27 | 2,096 | 372 | 12 | 384 |

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Expenditure on charitable activities

| | Charitable expenditure 2023 £ | Charitable expenditure 2022 £ |
|---|--|--|
| Direct costs | | |
| Staff costs | 230,329 | 225,734 |
| Veterinary fees and supplies | 12,744 | 11,158 |
| Equipment and repair | 8,515 | 8,864 |
| General supplies | 2,594 | - |
| Animal feed | 4,979 | 4,710 |
| Deer rescue | 894 | 644 |
| Merchandise | 613 | - |
| Fundraising supplies | 1,181 | 757 |
| Waste disposal | 9,634 | 10,195 |
| TV and alarm | 279 | 236 |
| New construction projects and memorial gardens | 10,490 | - |
| | <u>282,252</u> | <u>262,298</u> |
| Share of support and governance costs (see note 7) | | |
| Support | 53,138 | 47,131 |
| Governance | 14,759 | 6,706 |
| | <u>350,149</u> | <u>316,135</u> |
| Analysis by fund | | |
| Unrestricted funds | 341,397 | 296,776 |
| Restricted funds | 8,752 | 19,359 |
| | <u>350,149</u> | <u>316,135</u> |

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

7 Support costs allocated to activities

| | 2023 | 2022 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Depreciation | 20,102 | 37,803 |
| Rates and water | 2,677 | 2,548 |
| Insurance | 4,156 | 3,189 |
| Light and heat | 7,773 | 6,592 |
| Telephone | 1,636 | 1,548 |
| Postage and stationery | 4,245 | 3,638 |
| Sundries | 4,693 | 4,144 |
| Software | 3,252 | 2,073 |
| Transport costs | 2,095 | 1,963 |
| Bank and merchant terminal charges | 2,509 | 849 |
| Governance costs | 14,759 | 6,706 |
| | <u>67,897</u> | <u>71,053</u> |
| Analysed between: | | |
| Charitable expenditure | <u>67,897</u> | <u>71,053</u> |

8 Net movement in funds

| | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Depreciation of owned tangible fixed assets | <u>20,102</u> | <u>20,586</u> |

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

| | 2023 | 2022 |
|-------------------------|----------------|----------------|
| | Number | Number |
| | <u>19</u> | <u>18</u> |
| Employment costs | 2023 | 2022 |
| | £ | £ |
| Wages and salaries | 221,510 | 222,941 |
| Social security costs | 5,656 | - |
| Other pension costs | 3,163 | 2,793 |
| | <u>230,329</u> | <u>225,734</u> |

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

| | Freehold land and buildings | Plant and equipment | Motor vehicles | Total |
|------------------------------------|--------------------------------|------------------------|-------------------|----------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 January 2023 | 691,578 | 64,984 | 3,960 | 760,522 |
| Additions | 74,207 | 8,170 | - | 82,377 |
| | <u>765,785</u> | <u>73,154</u> | <u>3,960</u> | <u>842,899</u> |
| At 31 December 2023 | 765,785 | 73,154 | 3,960 | 842,899 |
| | <u>765,785</u> | <u>73,154</u> | <u>3,960</u> | <u>842,899</u> |
| Depreciation and impairment | | | | |
| At 1 January 2023 | 60,799 | 27,201 | 1,733 | 89,733 |
| Depreciation charged in the year | 8,057 | 11,488 | 557 | 20,102 |
| | <u>68,856</u> | <u>38,689</u> | <u>2,290</u> | <u>109,835</u> |
| At 31 December 2023 | 68,856 | 38,689 | 2,290 | 109,835 |
| | <u>68,856</u> | <u>38,689</u> | <u>2,290</u> | <u>109,835</u> |
| Carrying amount | | | | |
| At 31 December 2023 | 696,929 | 34,465 | 1,670 | 733,064 |
| | <u>696,929</u> | <u>34,465</u> | <u>1,670</u> | <u>733,064</u> |
| At 31 December 2022 | 630,779 | 37,783 | 2,227 | 670,789 |
| | <u>630,779</u> | <u>37,783</u> | <u>2,227</u> | <u>670,789</u> |

13 Stocks

| | 2023 | 2022 |
|------------------------------|-------------|--------------|
| | £ | £ |
| Stock - General & Veterinary | 956 | 5,052 |
| | <u>956</u> | <u>5,052</u> |

14 Debtors

| | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Other debtors | - | 114 |
| Prepayments and accrued income | 63,239 | 91,596 |
| | <u>63,239</u> | <u>91,710</u> |
| | <u>63,239</u> | <u>91,710</u> |

Prepayments and accrued income includes legacies approved but not yet received, and balances relating to the RSPCA and Gift Aid.

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

15 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 1,008 | 2,534 |
| Trade creditors | 1,433 | 2,030 |
| Other creditors | 2,253 | - |
| Accruals and deferred income | 3,502 | 2,013 |
| | <u>8,196</u> | <u>6,577</u> |

16 Retirement benefit schemes

| | 2023 | 2022 |
|---|--------------|--------------|
| | £ | £ |
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | 3,163 | 2,793 |
| | <u>3,163</u> | <u>2,793</u> |

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2023 | Incoming resources | Resources expended | At 31 December 2023 |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------------------------|
| | £ | £ | £ | £ |
| Grants | 8,853 | 17,126 | (8,752) | 17,227 |
| | <u>8,853</u> | <u>17,126</u> | <u>(8,752)</u> | <u>17,227</u> |
| Previous year: | | | | |
| | At 1 January 2022 | Incoming resources | Resources expended | At 31 December 2022 |
| | £ | £ | £ | £ |
| Grants | 19,100 | 9,112 | (19,359) | 8,853 |
| | <u>19,100</u> | <u>9,112</u> | <u>(19,359)</u> | <u>8,853</u> |

**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 January 2023 | Incoming resources | Resources expended | At 31 December 2023 |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------------------------|
| | £ | £ | £ | £ |
| General funds | 919,231 | 347,786 | (341,397) | 925,620 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Previous year: | At 1 January 2022 | Incoming resources | Resources expended | At 31 December 2022 |
| | £ | £ | £ | £ |
| General fund | 900,734 | 315,273 | (296,776) | 919,231 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

19 Analysis of net assets between funds

| | Unrestricted funds 2023 | Restricted funds 2023 | Total 2023 |
|------------------------------|--|--------------------------------------|-----------------------|
| | £ | £ | £ |
| At 31 December 2023: | | | |
| Tangible assets | 733,064 | - | 733,064 |
| Current assets/(liabilities) | 192,556 | 17,227 | 209,783 |
| | <u> </u> | <u> </u> | <u> </u> |
| | 925,620 | 17,227 | 942,847 |
| | <u> </u> | <u> </u> | <u> </u> |
| | | | |
| | Unrestricted funds 2022 | Restricted funds 2022 | Total 2022 |
| | £ | £ | £ |
| At 31 December 2022: | | | |
| Tangible assets | 670,789 | - | 670,789 |
| Current assets/(liabilities) | 248,442 | 8,853 | 257,295 |
| | <u> </u> | <u> </u> | <u> </u> |
| | 919,231 | 8,853 | 928,084 |
| | <u> </u> | <u> </u> | <u> </u> |

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST

England & Wales - Charity number 1091857

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
SOUTHERN WILDLIFE CARE & ADVISORY TRUST

Raymond Benn & Co Limited
Chartered Certified Accountants
1 Sheffield Road
Southborough
Tunbridge Wells
Kent
TN4 0PD

SOUTHERN WILDLIFE CARE & ADVISORY TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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SOUTHERN WILDLIFE CARE & ADVISORY TRUST
Operating as The Folly Wildlife Rescue Trust
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity was formed to assist in the welfare, relief of suffering and rehabilitation of orphaned, injured or sick British wildlife. The overriding mission is to release back into the wild, animals admitted to the hospital. For the above purposes, the Charity has purpose built hospital premises in Broadwater Forest, near Tunbridge Wells, with permanent and part time staff including a part time veterinary surgeon. There is a dedicated veterinary surgery with X-Ray facilities and the hospital is a registered veterinary practice.

The hospital is open for admissions every day of the year. In the year ended 31 December 2022 3,279 casualties were brought to the hospital.

Public benefit

The Trustees have due regard to the requirements of Charities Act 2011 that the activities of the Charity must be for public benefit. Almost all casualties brought to the hospital are at the request of the public.

Management

The management team is responsible for the day to day running of the hospital, financial decisions and long term planning. In the 2022 calendar year the team consisted of David Risley, Elizabeth Chandler and Tricia Dale-Jones who are all remunerated employees.

Staff

Remunerated staff, other than the management team above consists of:

Veterinary surgeon (part time)
Veterinary nurse
Wildlife co-ordinator
Wildlife rescue co-ordinator (part time)
Volunteer co-ordinator (part time)
Wildlife hospital supervisor
Wildlife care assistants (permanent and seasonal)

In addition to the remunerated staff, there are a substantial number of volunteers who attend the hospital to assist with routine tasks and also those that volunteer to collect casualties and to return them for release where the members of the public who found them are unable to do so.

There is also a unit of volunteers that specialise in the maintenance, improvement and extension of the hospital premises and grounds. In the year these volunteers' achievements have included building new aviaries and mammal enclosures, creating a new garden and preliminary work on the construction of a new reception and education area.

The Trustees and Management acknowledge, with immense gratitude, the role played by all of these volunteers without whom the current level of activity would not be possible.

SOUTHERN WILDLIFE CARE & ADVISORY TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2022**

FINANCIAL REVIEW

The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice, FRS 102 applicable to charities preparing their accounts in the UK.

The General Fund at 31 December 2022 was £919,231 after being enhanced by a surplus of income over expenditure for the year ended on that date of £8,250.

A major part of the Trust's receipts is from legacy income, which by its very nature is unpredictable and volatile. Without such income the Trust would not be able to meet the level of running expenditure it currently has and recognises that significant and prolonged fluctuations in legacy income would severely limit its capability to operate in the longer term. The undesignated general reserve is needed to protect against such fluctuations. The Trustees consider that this provides adequate resources for the Trust to meet all its obligations for a period of at least 12 months from the date of approval of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an unincorporated association, governed by its trust deed dated 26 March 2002.

New trustees are appointed by invitation from existing trustees. The trustees during the year were:

Susan Johnson, Sarah Nunn, Sandra Reddy, Melvyn White, Jessica Cater (appointed 28 July 2022) and Tracey Donkersley (resigned 30 June 2022).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1091857

Principal address

Broadwater Forest Wildlife Hospital
Fairview Lane
Broadwater Forest
TUNBRIDGE WELLS
Kent
TN3 9LU

Trustees

S Johnson
J Cater (appointed 28.7.2022)
M White
S A Nunn
S Reddy

Independent Examiner

Chris Lamb FCA
Raymond Benn & Co Limited
Chartered Certified Accountants
1 Sheffield Road
Southborough
Tunbridge Wells
Kent TN4 0PD

SOUTHERN WILDLIFE CARE & ADVISORY TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Natwest
89 Mount Pleasant Road
Tunbridge Wells
Kent
TN1 1QJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 31st October 2023 and signed on its behalf by:



M White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTHERN WILDLIFE CARE & ADVISORY TRUST**

Independent examiner's report to the trustees of Southern Wildlife Care & Advisory Trust

I report to the charity trustees on my examination of the accounts of Southern Wildlife Care & Advisory Trust (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Chris Lamb FCA
Chartered Accountant

Raymond Benn & Co Limited
Chartered Certified Accountants
1 Sheffield Road
Southborough
Kent
TN4 0PD

Date: 31 October 2023

SOUTHERN WILDLIFE CARE & ADVISORY TRUST**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | Notes | Unrestricted funds £ | Restricted funds as restated £ | 2022 Total funds £ | 2021 Total funds as restated £ |
|--|-------|-------------------------|--------------------------------------|--------------------------|---|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 253,796 | 9,100 | 262,896 | 440,243 |
| Other trading activities | 2 | 61,105 | - | 61,105 | 32,269 |
| Investment income | 3 | <u>372</u> | <u>12</u> | <u>384</u> | <u>24</u> |
| Total | | <u>315,273</u> | <u>9,112</u> | <u>324,385</u> | <u>472,536</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | 4 | 242,939 | 19,359 | 262,298 | 285,649 |
| Other | | <u>53,837</u> | <u>-</u> | <u>53,837</u> | <u>58,495</u> |
| Total | | <u>296,776</u> | <u>19,359</u> | <u>316,135</u> | <u>344,144</u> |
| NET INCOME/(EXPENDITURE) | | 18,497 | (10,247) | 8,250 | 128,392 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward as previously reported | | 973,384 | - | 973,384 | 838,351 |
| Prior period adjustments (note 7) | | <u>(72,650)</u> | <u>19,100</u> | <u>(53,550)</u> | <u>(56,909)</u> |
| Total funds brought forward as restated | | <u>900,734</u> | <u>19,100</u> | <u>919,834</u> | <u>791,442</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>919,231</u> | <u>8,853</u> | <u>928,084</u> | <u>919,834</u> |

The notes form part of these financial statements

SOUTHERN WILDLIFE CARE & ADVISORY TRUST

BALANCE SHEET
31 DECEMBER 2022

| | Notes | Unrestricted funds £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds as restated £ |
|--|-------|-------------------------|----------------------|--------------------------|---|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 670,788 | - | 670,788 | 635,460 |
| CURRENT ASSETS | | | | | |
| Stocks | 9 | 5,052 | - | 5,052 | - |
| Debtors | 10 | 91,710 | - | 91,710 | 58,238 |
| Cash at bank and in hand | | <u>158,256</u> | <u>8,853</u> | <u>167,109</u> | <u>241,521</u> |
| | | 255,018 | 8,853 | 263,871 | 299,759 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | (6,575) | - | (6,575) | (15,385) |
| NET CURRENT ASSETS | | <u>248,443</u> | <u>8,853</u> | <u>257,296</u> | <u>284,374</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>919,231</u> | <u>8,853</u> | <u>928,084</u> | <u>919,834</u> |
| NET ASSETS | | <u>919,231</u> | <u>8,853</u> | <u>928,084</u> | <u>919,834</u> |
| FUNDS | 13 | | | | |
| Unrestricted funds | | | | 919,231 | 900,734 |
| Restricted funds | | | | <u>8,853</u> | <u>19,100</u> |
| TOTAL FUNDS | | | | <u>928,084</u> | <u>919,834</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 and were signed on its behalf by:



M White - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The format of the financial statements has been changed to better reflect the above requirements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------------|---|
| Buildings | - 75 years straight line on cost (life of buildings is a significant judgement) |
| Plant and machinery | - 25% on reducing balance |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated goods are recognised when the economic benefit to the charity has been realised. The general volunteer time is not recognised.

Presentational currency

The presentational currency is £ sterling and the financial statements are rounded to the nearest £1.

SOUTHERN WILDLIFE CARE & ADVISORY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2. OTHER TRADING ACTIVITIES

| | 2022 | 2021 as restated |
|-----------------------|---------------|---------------------|
| | £ | £ |
| Fundraising | 59,881 | 30,687 |
| Sale of merchandising | 540 | 1,353 |
| Adoptions | 105 | 75 |
| Educational talks | <u>579</u> | <u>154</u> |
| | <u>61,105</u> | <u>32,269</u> |

3. INVESTMENT INCOME

| | 2022 | 2021 as restated |
|--------------------------|------------|---------------------|
| | £ | £ |
| Deposit account interest | <u>384</u> | <u>24</u> |

4. CHARITABLE ACTIVITIES

Raising donations and legacies

| | 2022 | 2021 as restated |
|-------------|----------------|---------------------|
| | £ | £ |
| Expenditure | <u>262,298</u> | <u>291,219</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds | Restricted fund | Total funds as restated |
|-----------------------------------|-----------------------|--------------------|-------------------------------|
| | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 440,243 | - | 440,243 |
| Other trading activities | 32,269 | - | 32,269 |
| Investment income | <u>24</u> | <u>-</u> | <u>24</u> |
| Total | <u>472,536</u> | <u>-</u> | <u>472,536</u> |
| EXPENDITURE ON | | | |
| Charitable activities | 285,649 | - | 285,649 |
| Other | 58,495 | - | 58,495 |

SOUTHERN WILDLIFE CARE & ADVISORY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds | Restricted fund | Total funds as restated |
|------------------------------------|-----------------------|--------------------|-------------------------------|
| | £ | £ | £ |
| Total | <u>334,144</u> | <u>-</u> | <u>334,144</u> |
| NET INCOME | 128,392 | - | 128,392 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 791,442 | - | 791,442 |
| Transfer to restricted (note 7) | (19,100) | 19,100 | - |
| TOTAL FUNDS CARRIED FORWARD | <u>900,734</u> | <u>19,100</u> | <u>919,834</u> |

7. PRIOR YEAR ADJUSTMENTS

Depreciation of buildings

Following a review of accounting policies, the Trustees have concluded that freehold buildings should be depreciated. The new accounting policy has been applied retrospectively and the accumulated depreciation of £53,550 as at 31 December 2021 since the purchase of the buildings has been adjusted on the brought forward unrestricted funds and the comparatives re-stated.

Restricted funds

Restricted funds not previously recognised have been recognised as at 1 January 2022 of £19,100.

8. TANGIBLE FIXED ASSETS

| | Freehold Land | Buildings As restated | Plant and machinery | Motor vehicles | Totals |
|-----------------------|------------------|--------------------------|------------------------|-------------------|----------------|
| | £ | £ | £ | £ | £ |
| COST | | | | | |
| At 1 January 2022 | 123,769 | 518,448 | 58,430 | 3,960 | 704,607 |
| Additions | <u>-</u> | <u>49,361</u> | <u>6,554</u> | <u>-</u> | <u>55,915</u> |
| At 31 December 2022 | <u>123,769</u> | <u>567,809</u> | <u>64,984</u> | <u>3,960</u> | <u>760,522</u> |
| DEPRECIATION | | | | | |
| At 1 January 2022 | - | 53,550 | 14,607 | 990 | 69,147 |
| Charge for year | <u>-</u> | <u>7,250</u> | <u>12,594</u> | <u>743</u> | <u>20,587</u> |
| At 31 December 2022 | <u>-</u> | <u>60,800</u> | <u>27,201</u> | <u>1,733</u> | <u>89,734</u> |
| NET BOOK VALUE | | | | | |
| At 31 December 2022 | <u>123,769</u> | <u>507,009</u> | <u>37,783</u> | <u>2,227</u> | <u>670,788</u> |
| At 31 December 2021 | <u>123,769</u> | <u>464,898</u> | <u>43,823</u> | <u>2,970</u> | <u>635,460</u> |

SOUTHERN WILDLIFE CARE & ADVISORY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. STOCKS

| | 2022 | 2021 as restated |
|--------|--------------|---------------------|
| | £ | £ |
| Stocks | <u>5,052</u> | <u>-</u> |

Stocks of veterinary supplies have been recognised for the first time in the financial statements as the amount is now material.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 as restated |
|--|---------------|---------------------|
| | £ | £ |
| Other debtors | 114 | - |
| Legacies approved but not yet received | 74,438 | 50,100 |
| RSPCA | - | 600 |
| Gift aid | <u>17,158</u> | <u>7,538</u> |
| | <u>91,710</u> | <u>58,238</u> |

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 as restated |
|------------------------------|--------------|---------------------|
| | £ | £ |
| Bank loans and overdrafts | - | 10,788 |
| Trade creditors | 2,028 | 2,040 |
| Taxation and social security | 2,534 | 2,128 |
| Other creditors | <u>2,013</u> | <u>429</u> |
| | <u>6,575</u> | <u>15,385</u> |

SOUTHERN WILDLIFE CARE & ADVISORY TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022****12. MOVEMENT IN FUNDS**

| | At 1.1.22 As re stated £ | Net movement in funds £ | Transfers between funds £ | At 31.12.22 £ |
|-------------------------------|--------------------------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 374,686 | 18,497 | 526,048 | 919,231 |
| Folly Wildlife Centre Project | <u>526,048</u> | - | <u>(526,048)</u> | - |
| | 900,734 | 18497 | - | 911,231 |
| Restricted funds | | | | |
| Grants | 19,100 | (10,247) | - | 8,853 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>919,834</u> | <u>8,250</u> | <u>-</u> | <u>928,084</u> |

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

14. RESTRICTED FUNDS

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Balance at 31 December 2022 £ |
|-------------------------------|--------------------------------------|--------------|------------------|-------------------------------------|
| LUSH (deer) | 1,510 | | 1,510 | |
| JSAWT (running costs) | 3,361 | | 3,327 | 34 |
| Mark Gold (education booklet) | 1,000 | | - | 1,000 |
| Evetts & Luff AWT | 2,500 | | 2,366 | 134 |
| DG Charitable Trust | 326 | | 306 | 20 |
| West Kent Badger Group | 1,500 | | 1,500 | - |
| JSAWT (deer) | 441 | | 441 | - |
| Edna Smylie (deer) | 6,462 | 12 | 6,474 | - |
| Waitrose | 1,000 | | 1,000 | - |
| Waitrose 2 | 1,000 | | - | 1,000 |
| JD T-shirts | | 2,000 | 1,440 | 560 |
| Badger Trust | | 1,000 | 515 | 485 |
| Waitrose 3 | | 500 | 480 | 20 |
| Stephen Lacy | | 2,000 | - | 2,000 |
| Christmas Appeal | | 3,600 | - | 3,600 |
| | <u>19,100</u> | <u>9,112</u> | <u>19,359</u> | <u>8,853</u> |

SOUTHERN WILDLIFE CARE & ADVISORY TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | 2022 | 2021 |
|---|----------------|------------------|
| | £ | as restated £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Sundry donations (including collection box and support group) | 155,876 | 155,415 |
| Legacies | 90,949 | 243,137 |
| Grants | 3,575 | 17,274 |
| RSPCA | 2,876 | 4,088 |
| Gift Aid receipts | <u>9,620</u> | <u>20,329</u> |
| | 262,896 | 440,243 |
| Other trading activities | | |
| Fundraising | 59,881 | 30,687 |
| Sale of merchandising | 540 | 1,353 |
| Adoptions | 105 | 75 |
| Educational talks | <u>579</u> | <u>154</u> |
| | 61,105 | 32,269 |
| Investment income | | |
| Deposit account interest | <u>384</u> | <u>24</u> |
| Total incoming resources | 324,385 | 472,536 |
| EXPENDITURE | | |
| Other trading activities | | |
| Veterinary fees and supplies | 11,158 | 15,477 |
| Equipment repair | 8,864 | 12,549 |
| Wages | 222,941 | 216,598 |
| Pensions | 2,793 | 7,585 |
| General supplies | - | 9,456 |
| Animal feed | 4,710 | 10,033 |
| Deer rescue | 644 | 2,348 |
| Merchandise | - | 46 |
| Promotional costs | 757 | 123 |
| Waste disposal | 10,195 | 10,875 |
| TV and alarm | <u>236</u> | <u>559</u> |
| | 262,298 | 285,649 |
| Administration costs | | |
| Management | | |
| Rates and water | 2,548 | 1,028 |
| Insurance | 3,189 | 2,768 |
| Light and heat | 6,592 | 6,456 |
| Telephone | 1,548 | 1,726 |
| Postage and stationery | 3,638 | 5,801 |
| Carried forward | <u>17,515</u> | <u>17,779</u> |

This page does not form part of the statutory financial statements

SOUTHERN WILDLIFE CARE & ADVISORY TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | 2022 | 2021 |
|-------------------------------------|----------------|------------------|
| | £ | as restated £ |
| Management | | |
| Brought forward | 17,515 | 17,779 |
| Sundries | 4,144 | 2,923 |
| Transport costs | 1,963 | 3,343 |
| Software | 2,073 | 2,073 |
| Rent | - | 1,894 |
| Freehold property | 7,250 | 6,641 |
| Depreciation of plant & machinery | 12,594 | 14,607 |
| Depreciation of motor vehicles | <u>743</u> | <u>990</u> |
| | 46,282 | 50,250 |
| Finance | | |
| Bank charges | 849 | 628 |
| Governance costs | | |
| Independent examiners fees | 975 | 1,000 |
| Payroll and human resources charges | <u>5,731</u> | <u>6,617</u> |
| | <u>6,706</u> | <u>7,617</u> |
| Total resources expended | <u>316,135</u> | <u>334,144</u> |
| Net income | <u>8,250</u> | <u>128,392</u> |

This page does not form part of the statutory financial statements

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST

England & Wales - Charity number 1091857

Accounts

The Southern Wildlife Care and Advisory Trust – Charity Number 1091857

Operating as The Folly Wildlife Rescue Trust, Fairview Lane, TN3 9LU

Trustees Annual Report for the Year Ended 31st December 2021

Objectives and Activities

The Charity was formed to assist in the welfare, relief of suffering and rehabilitation of orphaned, injured or sick British wildlife inasmuch as is allowed by Government licence. At present this precludes the treatment of certain, but not all, species prescribed to be non-indigenous. The overriding aim is to release back into the wild, animals admitted to the hospital. For the above purposes, the Charity has purpose built hospital premises in Broadwater Forest, near Tunbridge Wells, with permanent and part time staff including a veterinary surgeon who attends two days each week. There is a dedicated veterinary surgery with X-Ray facilities and the hospital is a registered veterinary practice.

The hospital is open for admissions every day of the year. In the year ended 31st December 2021 approximately 3,700 casualties were brought to the hospital

In addition to remunerated staff, there are a large number of volunteers who attend the hospital to assist with routine tasks and also those that volunteer to collect casualties and to return them for release where the members of the public who found them are unable to do so. The Trustees and Management acknowledge, with immense gratitude, the role played by volunteers without whom the current level of activity would not be possible.

Public Benefit

The Trustees have due regard to the requirements of Charities Act 2011 that the activities of the Charity must be for public benefit. Almost all casualties brought to the hospital are at the request of the public.

Management

The management team is responsible for the day to day running of the hospital, financial decisions and long term planning. The team consists of David Risley, Elizabeth Chandler and Trisha Dale-Jones who are full time remunerated employees.

Annette Risley, a key member of the management team and one of the original founders of the charity with her husband, David, sadly died in January 2021. She was the driving force of the charity both as a member of the management team and a virtually seven day a week, immensely gifted wildlife supervisor. It was hard to imagine how the void left by her death could be filled but, although she will be forever missed, the remaining team have successfully steered the charity through an extremely difficult period. A big thank you to them.

Financial Review

The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice, FRS 102 applicable to charities preparing their accounts in the UK.

Covid restrictions and lockdowns during much of the year restricted face to face meetings with the public. This may have acted adversely on potential donations when admitting casualties. Similarly, fundraising opportunities were curtailed by the restrictions. In spite of this, sundry donations were increased compared to the previous year when Covid restrictions were also in place. Legacy income was also substantially increased as compared to the previous year. In consequence, and although there was also a substantial increase in expenditure, the Trustees were pleased to note a net £135,033 increase in income over expenditure.

The General Fund at 31st December 2021 was £447,336 after being enhanced by a surplus of income over expenditure for the year ended on that date of £135,033. The General Fund analysis is as follows:

| | |
|---|-----------------|
| Utilised to fund shortfall of Wildlife Centre Project reserve | £162,962 |
| Restricted funds from grants and donations | 19,100 |
| Designated funds for planned building extension and Summer salaries | 118,986 |
| Undesignated general reserve | 146,288 |
| Total General Fund | £447,336 |

A major part of the Trust's receipts is from legacy income, which by its very nature is unpredictable and volatile. Without such income the Trust would not be able to meet the level of running expenditure it currently has and recognises that significant and prolonged fluctuations in legacy income would severely limit its capability to operate in the longer term. The undesignated general reserve is needed to protect against such fluctuations.

Structure and Governance

The charity is an unincorporated association, governed by its trust deed dated 26th March 2002.

New trustees are appointed by invitation from existing trustees. The trustees during the year were:

Tracey Donkersley, Susan Johnson, Sarah Nunn, Sandra Reddy and Melvyn White (appointed 5th July 2021).

Signed on behalf of the trustees

Melvyn White



Treasurer

5th September 2022

Southern Wildlife Care and Advisory Trust

Accounts

31 December 2021

**Southern Wildlife Care and Advisory Trust
Contents**

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| Profit and loss account | 4 |
| Balance sheet | 5 |
| Notes to the accounts | 6 |

Independent Examiner's Report

Report to the trustees/members of:-

Southern Wildlife Care and Advisory Trust

I report to the trustees on my examination of the accounts of the above charity ("THE TRUST") for the year ended 31 December 2021

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did 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 accounts to be reached

C.W.Turner F.C.A.
Chartered Accountant
8 September 2022

**Southern Wildlife Care and Advisory Trust
Income and Expenditure account
for the year ended 31 December 2021**

| | Notes | 2021 £ | 2020 £ |
|---|----------|----------------|----------------|
| Income | 1 | 472,535 | 323,996 |
| Expenditure | | | |
| Wages, salaries and other staff costs | 2 | 224,183 | 182,891 |
| Direct costs | 3 | 50,033 | 48,978 |
| Car, van and travel expenses | 4 | 3,343 | 2,475 |
| Rent, rates, power and insurance costs | 5 | 23578 | 14,865 |
| Telephone, fax, stationery and other office costs | 6 | 12523 | 12,397 |
| Bank, credit card and other finance charges | | 628 | 431 |
| Accountancy, legal and other professional fees | 7 | 7617 | 6,178 |
| Depreciation and loss/(profit) on sale | | 15597 | 21,965 |
| | | <u>337,502</u> | <u>290,180</u> |
| Excess of Income over Expenditure | | 135,033 | 33,816 |

Southern Wildlife Care and Advisory Trust
Balance Sheet
as at 31 December 2021

| | Notes | 2021 £ | 2020 £ |
|---|-------------------|-------------------|-------------------|
| Fixed assets | | | |
| Land, buildings, vehicles and equipment | 1 | <u>689,010</u> | <u>667,295</u> |
| | | 689,010 | 667,295 |
| Current assets | | | |
| Bank/building society balances | 230,733 | 171,056 | |
| Debtors | 2 58,238 | <u>288,971</u> | <u>171,056</u> |
| | | 977,981 | 838,351 |
| Current Liabilities | | | |
| Creditors | 3 | <u>4,597</u> | <u> </u> |
| Net assets | | | |
| | | <u>973,384</u> | <u>838,351</u> |
| General Fund | | | |
| Balance at start of period | 312,303 | 278,487 | |
| Excess of income over expenditure for the year | <u>135,033</u> | <u>33,816</u> | |
| | | 447,336 | 312,303 |
| Folly Wildlife Centre project | | | |
| Balance at start of period | 526,048 | 526,048 | |
| Expenditure | <u> </u> | <u> </u> | |
| | | 526,048 | 526,048 |
| | | <u>973,384</u> | <u>838,351</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2021

1 Income and expenditure analysis

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Income | | |
| Grants | 17,274 | 7,585 |
| Sundry donations (including collection box and support group) | 155,415 | 145,594 |
| Legacies | 243,137 | 119,579 |
| RSPCA | 4,088 | 4,026 |
| F P rental | - | 6,000 |
| Sale of Merchandising and fundraising | 32,040 | 25,933 |
| Educational talks | 154 | 503 |
| Adoptions | 75 | 895 |
| Tax refunds | 20,329 | 13,749 |
| Interest received | 23 | 132 |
| | <u>472,535</u> | <u>323,996</u> |

2 Wages, salaries and other staff costs

| | | |
|--------------------|----------------|----------------|
| Wages and salaries | 216,598 | 176,468 |
| Pensions | 7,585 | 6,423 |
| | <u>224,183</u> | <u>182,891</u> |

3 Direct costs

| | | |
|------------------------------|---------------|---------------|
| Veterinary fees and supplies | 15,478 | 15,537 |
| Equipment repair and renewal | 12,549 | 14,771 |
| General supplies | 9,456 | 4,209 |
| Animal feed | 10,033 | 8,405 |
| Deer rescue | 2,348 | 4,709 |
| Merchandise | 46 | 5 |
| Promotional costs | 123 | 1,342 |
| | <u>50,033</u> | <u>48,978</u> |

4 Car, van and travel expenses

| | | |
|-----------------|--------------|--------------|
| Transport costs | 3,343 | 2,475 |
| | <u>3,343</u> | <u>2,475</u> |

5 Rent, rates, power and insurance costs

| | | |
|----------------|---------------|---------------|
| Rent | | |
| Rates | 1,894 | 1,475 |
| Light and heat | 6,456 | 3,508 |
| TV and Alarm | 557 | 517 |
| Waste disposal | 10,875 | 6,195 |
| Water | 1,028 | 712 |
| Insurance | 2,768 | 2,458 |
| | <u>23,578</u> | <u>14,865</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2021

6 Telephone, fax, stationery and other office costs

| | | |
|----------------------------------|---------------|---------------|
| Telephone and fax | 1,726 | 2,060 |
| Stationery, postage and printing | 5,801 | 3,903 |
| Software | 2,073 | 1,856 |
| Sundry expenses | 2,923 | 4,578 |
| | <u>12,523</u> | <u>12,397</u> |

7 Accountancy, legal and other professional fees

| | | |
|------------------------------|--------------|--------------|
| Accountants fees | 1,000 | 525 |
| Other legal and professional | 6,617 | 5,653 |
| | <u>7,617</u> | <u>6,178</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2021

1 Plant, machinery and motor vehicles

| | Freehold land | Plant and machinery | Motor vehicles | Buildings | Total |
|-----------------------|----------------------|----------------------------|-----------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 January 2021 | 123,769.00 | 50,936 | 14,960 | 477,630 | 667,295 |
| Additions | | 7,494 | - | 40,818 | 48,312 |
| Disposals | | - | (11,000) | - | (11,000) |
| At 31 December 2021 | <u>123,769.00</u> | <u>58,430</u> | <u>3,960</u> | <u>518,448</u> | <u>704,607</u> |
| Depreciation | | | | | |
| At 1 January 2021 | | - | - | - | - |
| Charge for the year | | 14,607 | 990 | - | 15,597 |
| On disposals | | - | - | - | - |
| At 31 December 2021 | | <u>14,607</u> | <u>990</u> | <u>-</u> | <u>15,597</u> |
| Net book value | | | | | |
| At 31 December 2021 | <u>123,769.00</u> | <u>43,823</u> | <u>2,970</u> | <u>518,448</u> | <u>689,010</u> |
| At 31 December 2020 | <u>123,769.00</u> | <u>50,936</u> | <u>14,960</u> | <u>477,630</u> | <u>667,295</u> |

2 Debtors

| | |
|--|---------------|
| Gift aid | 7,538 |
| RSPCA | 600 |
| Legacies approved but not yet received | 50,100 |
| | <u>58,238</u> |

3 Creditors

| | |
|-----------------------|--------------|
| Taxes | 2,128 |
| Pension contributions | 429 |
| Trade creditors | 2,040 |
| | <u>4,597</u> |

Southern Wildlife Care and Advisory Trust

Accounts

31 December 2021

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the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did 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

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C.W.Turner F.C.A.
Chartered Accountant
8 September 2022

**Southern Wildlife Care and Advisory Trust
Income and Expenditure account
for the year ended 31 December 2021**

| | Notes | 2021 £ | 2020 £ |
|---|----------|----------------|----------------|
| Income | 1 | 472,535 | 323,996 |
| Expenditure | | | |
| Wages, salaries and other staff costs | 2 | 224,183 | 182,891 |
| Direct costs | 3 | 50,033 | 48,978 |
| Car, van and travel expenses | 4 | 3,343 | 2,475 |
| Rent, rates, power and insurance costs | 5 | 23578 | 14,865 |
| Telephone, fax, stationery and other office costs | 6 | 12523 | 12,397 |
| Bank, credit card and other finance charges | | 628 | 431 |
| Accountancy, legal and other professional fees | 7 | 7617 | 6,178 |
| Depreciation and loss/(profit) on sale | | 15597 | 21,965 |
| | | <u>337,502</u> | <u>290,180</u> |
| Excess of Income over Expenditure | | 135,033 | 33,816 |

Southern Wildlife Care and Advisory Trust
Balance Sheet
as at 31 December 2021

| | Notes | 2021 £ | 2020 £ |
|---|-------------------|-------------------|-------------------|
| Fixed assets | | | |
| Land, buildings, vehicles and equipment | 1 | <u>689,010</u> | <u>667,295</u> |
| | | 689,010 | 667,295 |
| Current assets | | | |
| Bank/building society balances | 230,733 | 171,056 | |
| Debtors | 2 58,238 | <u>288,971</u> | <u>171,056</u> |
| | | 977,981 | 838,351 |
| Current Liabilities | | | |
| Creditors | 3 | <u>4,597</u> | <u> </u> |
| Net assets | | | |
| | | <u>973,384</u> | <u>838,351</u> |
| General Fund | | | |
| Balance at start of period | 312,303 | 278,487 | |
| Excess of income over expenditure for the year | <u>135,033</u> | <u>33,816</u> | |
| | | 447,336 | 312,303 |
| Folly Wildlife Centre project | | | |
| Balance at start of period | 526,048 | 526,048 | |
| Expenditure | <u> </u> | <u> </u> | |
| | | 526,048 | 526,048 |
| | | <u>973,384</u> | <u>838,351</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2021

1 Income and expenditure analysis

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Income | | |
| Grants | 17,274 | 7,585 |
| Sundry donations (including collection box and support group) | 155,415 | 145,594 |
| Legacies | 243,137 | 119,579 |
| RSPCA | 4,088 | 4,026 |
| F P rental | - | 6,000 |
| Sale of Merchandising and fundraising | 32,040 | 25,933 |
| Educational talks | 154 | 503 |
| Adoptions | 75 | 895 |
| Tax refunds | 20,329 | 13,749 |
| Interest received | 23 | 132 |
| | <u>472,535</u> | <u>323,996</u> |

2 Wages, salaries and other staff costs

| | | |
|--------------------|----------------|----------------|
| Wages and salaries | 216,598 | 176,468 |
| Pensions | 7,585 | 6,423 |
| | <u>224,183</u> | <u>182,891</u> |

3 Direct costs

| | | |
|------------------------------|---------------|---------------|
| Veterinary fees and supplies | 15,478 | 15,537 |
| Equipment repair and renewal | 12,549 | 14,771 |
| General supplies | 9,456 | 4,209 |
| Animal feed | 10,033 | 8,405 |
| Deer rescue | 2,348 | 4,709 |
| Merchandise | 46 | 5 |
| Promotional costs | 123 | 1,342 |
| | <u>50,033</u> | <u>48,978</u> |

4 Car, van and travel expenses

| | | |
|-----------------|--------------|--------------|
| Transport costs | 3,343 | 2,475 |
| | <u>3,343</u> | <u>2,475</u> |

5 Rent, rates, power and insurance costs

| | | |
|----------------|---------------|---------------|
| Rent | | |
| Rates | 1,894 | 1,475 |
| Light and heat | 6,456 | 3,508 |
| TV and Alarm | 557 | 517 |
| Waste disposal | 10,875 | 6,195 |
| Water | 1,028 | 712 |
| Insurance | 2,768 | 2,458 |
| | <u>23,578</u> | <u>14,865</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2021

6 Telephone, fax, stationery and other office costs

| | | |
|----------------------------------|---------------|---------------|
| Telephone and fax | 1,726 | 2,060 |
| Stationery, postage and printing | 5,801 | 3,903 |
| Software | 2,073 | 1,856 |
| Sundry expenses | 2,923 | 4,578 |
| | <u>12,523</u> | <u>12,397</u> |

7 Accountancy, legal and other professional fees

| | | |
|------------------------------|--------------|--------------|
| Accountants fees | 1,000 | 525 |
| Other legal and professional | 6,617 | 5,653 |
| | <u>7,617</u> | <u>6,178</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2021

1 Plant, machinery and motor vehicles

| | Freehold land | Plant and machinery | Motor vehicles | Buildings | Total |
|-----------------------|----------------------|----------------------------|-----------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 January 2021 | 123,769.00 | 50,936 | 14,960 | 477,630 | 667,295 |
| Additions | | 7,494 | - | 40,818 | 48,312 |
| Disposals | | - | (11,000) | - | (11,000) |
| At 31 December 2021 | <u>123,769.00</u> | <u>58,430</u> | <u>3,960</u> | <u>518,448</u> | <u>704,607</u> |
| Depreciation | | | | | |
| At 1 January 2021 | | - | - | - | - |
| Charge for the year | | 14,607 | 990 | - | 15,597 |
| On disposals | | - | - | - | - |
| At 31 December 2021 | | <u>14,607</u> | <u>990</u> | <u>-</u> | <u>15,597</u> |
| Net book value | | | | | |
| At 31 December 2021 | <u>123,769.00</u> | <u>43,823</u> | <u>2,970</u> | <u>518,448</u> | <u>689,010</u> |
| At 31 December 2020 | <u>123,769.00</u> | <u>50,936</u> | <u>14,960</u> | <u>477,630</u> | <u>667,295</u> |

2 Debtors

| | |
|--|---------------|
| Gift aid | 7,538 |
| RSPCA | 600 |
| Legacies approved but not yet received | 50,100 |
| | <u>58,238</u> |

3 Creditors

| | |
|-----------------------|--------------|
| Taxes | 2,128 |
| Pension contributions | 429 |
| Trade creditors | 2,040 |
| | <u>4,597</u> |

THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST

England & Wales - Charity number 1091857

Accounts

The Southern Wildlife Care & Advisory Trust/The Folly Wildlife Rescue Trust RCN 1091857

Annual Report 2020

In 2020, like most charities throughout the country, the Trust faced its most challenging time in its history.

Covid-19 placed a tremendous strain on every aspect of the Trust's work, but throughout the year, and faced with much uncertainty, we managed to keep our doors open for animal admissions. But at the same time this had to be done without the support of much of our volunteer workforce, as social distancing and other regulations meant the majority had to be laid off. While at the same time every resource and budget was stretched to the absolute limit.

The Trust receives no local or government funding, and as we were unable to fundraise in our usual way and lost all face-to-face contact with the public, we had to work hard to maintain at least some sort of income; and as a result every resource and budget was stretched to the absolute limit.

And while this was a challenging time, we are immensely proud that we continued to remain open under such extreme circumstances.

Admissions

The national lockdown began at the start of our peak season, and we were unsure as to how our admission numbers would be affected. In the event admission numbers exceeded the previous year by over a 1000.

Admissions for 2020 totalled 4667 casualties, including:

Badgers: 27

Deer: 277

Hedgehogs: 443

Bats: 34

Staffing

Despite Covid-19 our staffing levels remained the same. However, we did have a reduction in veterinary cover due to staff isolation, but this was partly covered by the provision of a seasonal part-time vet nurse.

Veterinary Unit

Our veterinary unit continued to go from strength to strength and seeing the benefits a vet nurse role played in everyday animal care, it was decided in the autumn to extend the role to a full-time one. Her principal role was to lead on admissions and triage and work with the team to set up Standard Operating Procedures for the animal care team to follow.

Fundraising

During the year the majority of our fundraising events were cancelled. Our online auction was temporarily closed but the fundraising team did manage to make adjustments to how it operated, and within two months it was back in operation and continued to raise considerable amounts of funds.

Our 2020 Christmas Appeal proceeded as normal and was very well supported, raising over £8000.

Deer Rescue Unit

The Trust's Deer Rescue Unit continued in operation until November but was forced to stop due to lack of funding and other operational problems. Until the problems can be resolved we are operating a temporary advisory telephone and email adviceline but this is no substitute for what was a very valuable service.

Volunteers & Student Placements

Due to Covid-19 the Trust saw a significant drop in volunteer numbers at the beginning of the year – many of our existing volunteers stopped altogether, and even after a gradual re-opening in May and June, many did not return. Eventually, due to the restrictions, all applications for new volunteers had to be closed, including student and work experience placements.

For those that remained, social distancing and lone working protocols meant that numbers had to be kept low, but those that did remain were very welcome, especially as the main season, May to September was so busy.

Wildlife Ambulance

Our small transit ambulance was sold in December 2020 as it was found to be not up to the job required, and was replaced by a larger Ford Transit Custom that allowed us to carry larger items of rescue equipment as well as being able to transport animals for release.

Educational Programme

The Trust's educational programme which each year normally attends many schools, youth and community groups to highlight the plight of British wildlife got off to a good start, but in March, once again due to the COVID 19 situation, had to be put on hold.

Hospital and Land Developments

A planning application for a proposed extension to Building 1 that will incorporate a *Wildlife Awareness Centre* and new Reception, together with new holding enclosures for deer was, after a long delay approved and we began applying for grants towards the costs.

Southern Wildlife Care and Advisory Trust

Accounts

31 December 2020

Southern Wildlife Care and Advisory Trust

**Accountants' report on the unaudited accounts
to Southern Wildlife Care and Advisory Trust**

You have approved the accounts for the year ended 31 December 2020 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. In accordance with your instructions, I have compiled these unaudited accounts from the accounting records and information and explanations supplied to me.

C W Turner FCA
Chartered Accountant

28 Wilman Road
Tunbridge Wells
Kent
TN4 9AP

30 April 2021

**Southern Wildlife Care and Advisory Trust
Income and Expenditure account
for the year ended 31 December 2020**

| | Notes | 2020 £ | 2019 £ |
|---|----------|----------------|----------------|
| Income | 1 | 323,996 | 297,391 |
| Expenditure | | | |
| Wages, salaries and other staff costs | 2 | 182,891 | 146,627 |
| Direct costs | 3 | 49,495 | 40,345 |
| Car, van and travel expenses | 4 | 2,475 | 1,862 |
| Rent, rates, power and insurance costs | 5 | 14,348 | 12,400 |
| Telephone, fax, stationery and other office costs | 6 | 12,397 | 11,506 |
| Bank, credit card and other finance charges | | 431 | 726 |
| Accountancy, legal and other professional fees | 7 | 6,178 | 3,956 |
| Depreciation and loss/(profit) on sale | | 21,965 | 15,804 |
| | | <u>290,180</u> | <u>233,226</u> |
| Excess of Income over Expenditure | | 33,816 | 64,165 |

Southern Wildlife Care and Advisory Trust
Balance Sheet
as at 31 December 2020

| | Notes | 2020 £ | 2019 £ |
|--|---------------|----------------------------------|----------------------------------|
| Fixed assets | | | |
| Land, buildings, vehicles and equipment | 1 | <u>667,295</u> 667,295 | <u>641,901</u> 641,901 |
| Current assets | | | |
| Bank/building society balances | 171,056 | <u>171,056</u> | <u>162,634</u> 162,634 |
| Net assets | | <u>838,351</u> | <u>804,535</u> |
| General Fund | | | |
| Balance at start of period | 278,487 | 214,322 | |
| Excess of income over expenditure | | | - |
| Excess of income over expenditure for the year | <u>33,816</u> | <u>64,165</u> | |
| | | 312,303 | 278,487 |
| Folly Wildlife Centre project | | | |
| Balance at start of period | 526,048 | 526,048 | |
| Expenditure | <u>-</u> | | |
| | | <u>526,048</u> <u>838,351</u> | <u>526,048</u> <u>804,535</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2020

1 Income and expenditure analysis

| | 2020 | 2019 |
|--|----------------|----------------|
| | £ | £ |
| Income | | |
| Grants | 7,585 | 14,420 |
| Sundry donations (including collection Sundry donations (including collection box and support group) | 145,594 | 98,199 |
| Legacies | 119,579 | 122,693 |
| RSPCA | 4,026 | 5,630 |
| F P rental | 6,000 | 7,220 |
| Sale of Merchandising and fundraising | 25,933 | 32,860 |
| Educational talks | 503 | 493 |
| Adoptions | 895 | 1,076 |
| Tax refunds | 13,749 | 14,507 |
| Interest received | 132 | 293 |
| | <u>323,996</u> | <u>297,391</u> |

2 Wages, salaries and other staff costs

| | | |
|--------------------|----------------|----------------|
| Wages and salaries | 176,468 | 143,317 |
| Pensions | 6,423 | 3,310 |
| | <u>182,891</u> | <u>146,627</u> |

3 Direct costs

| | | |
|------------------------------|---------------|---------------|
| Veterinary fees and supplies | 15,537 | 10,519 |
| Equipment repair and renewal | 19,497 | 7,343 |
| Animal feed | 8,405 | 8,457 |
| Deer rescue | 4,709 | 5,792 |
| Merchandise | 5 | 4,852 |
| Promotional costs | 1,342 | 2,833 |
| Protective clothing | - | 549 |
| | <u>49,495</u> | <u>40,345</u> |

4 Car, van and travel expenses

| | | |
|-----------------|--------------|--------------|
| Transport costs | 2,475 | 1,862 |
| | <u>2,475</u> | <u>1,862</u> |

5 Rent, rates, power and insurance costs

| | | |
|----------------|---------------|---------------|
| Rent | | |
| Rates | 1,475 | 1,406 |
| Light and heat | 3,508 | 2,609 |
| TV and Alarm | - | 362 |
| Waste disposal | 6,195 | 4,369 |
| Water | 712 | 667 |
| Insurance | 2,458 | 2,987 |
| | <u>14,348</u> | <u>12,400</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2020

6 Telephone, fax, stationery and other office costs

| | | |
|----------------------------------|---------------|---------------|
| Telephone and fax | 2,060 | 2,186 |
| Stationery, postage and printing | 3,903 | 5,065 |
| Software | 1,856 | 1,339 |
| Sundry expenses | 4,578 | 2,916 |
| | <u>12,397</u> | <u>11,506</u> |

7 Accountancy, legal and other professional fees

| | | |
|------------------------------|--------------|--------------|
| Accountants fees | 525 | 525 |
| Other legal and professional | 5,653 | 3,431 |
| | <u>6,178</u> | <u>3,956</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2020

2 Plant, machinery and motor vehicles

| | Freehold land | Plant and machinery | Motor vehicles | Buildings | Total |
|-----------------------|----------------------|----------------------------|-----------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 January 2020 | 123,769.00 | 47,931 | 10,536 | 459,665 | 641,901 |
| Additions | | 19,983 | 9,411 | 17,965 | 47,359 |
| Disposals | | - | - | - | - |
| At 31 December 2020 | <u>123,769.00</u> | <u>67,914</u> | <u>19,947</u> | <u>477,630</u> | <u>689,260</u> |
| Depreciation | | | | | |
| At 1 January 2020 | | - | - | - | - |
| Charge for the year | | 16,978 | 4,987 | - | 21,965 |
| On disposals | | - | - | - | - |
| At 31 December 2020 | | <u>16,978</u> | <u>4,987</u> | <u>-</u> | <u>21,965</u> |
| Net book value | | | | | |
| At 31 December 2020 | <u>123,769.00</u> | <u>50,936</u> | <u>14,960</u> | <u>477,630</u> | <u>667,295</u> |
| At 31 December 2019 | <u>123,769.00</u> | <u>47,931</u> | <u>10,536</u> | <u>459,665</u> | <u>641,901</u> |

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Southern Wildlife Care and Advisory Trust

Accounts

31 December 2020

Southern Wildlife Care and Advisory Trust

**Accountants' report on the unaudited accounts
to Southern Wildlife Care and Advisory Trust**

You have approved the accounts for the year ended 31 December 2020 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. In accordance with your instructions, I have compiled these unaudited accounts from the accounting records and information and explanations supplied to me.

C W Turner FCA
Chartered Accountant

28 Wilman Road
Tunbridge Wells
Kent
TN4 9AP

30 April 2021

**Southern Wildlife Care and Advisory Trust
Income and Expenditure account
for the year ended 31 December 2020**

| | Notes | 2020 £ | 2019 £ |
|---|--------------|-------------------|-------------------|
| Income | 1 | 323,996 | 297,391 |
| Expenditure | | | |
| Wages, salaries and other staff costs | 2 | 182,891 | 146,627 |
| Direct costs | 3 | 49,495 | 40,345 |
| Car, van and travel expenses | 4 | 2,475 | 1,862 |
| Rent, rates, power and insurance costs | 5 | 14,348 | 12,400 |
| Telephone, fax, stationery and other office costs | 6 | 12,397 | 11,506 |
| Bank, credit card and other finance charges | | 431 | 726 |
| Accountancy, legal and other professional fees | 7 | 6,178 | 3,956 |
| Depreciation and loss/(profit) on sale | | 21,965 | 15,804 |
| | | <u>290,180</u> | <u>233,226</u> |
| Excess of Income over Expenditure | | 33,816 | 64,165 |

Southern Wildlife Care and Advisory Trust
Balance Sheet
as at 31 December 2020

| | Notes | 2020 £ | 2019 £ |
|--|---------------|----------------|----------------|
| Fixed assets | | | |
| Land, buildings, vehicles and equipment | 1 | <u>667,295</u> | <u>641,901</u> |
| | | 667,295 | 641,901 |
| Current assets | | | |
| Bank/building society balances | 171,056 | <u>162,634</u> | <u>162,634</u> |
| | | 171,056 | 162,634 |
| Net assets | | <u>838,351</u> | <u>804,535</u> |
| General Fund | | | |
| Balance at start of period | 278,487 | 214,322 | |
| Excess of income over expenditure | | | - |
| Excess of income over expenditure for the year | <u>33,816</u> | <u>64,165</u> | |
| | | 312,303 | 278,487 |
| Folly Wildlife Centre project | | | |
| Balance at start of period | 526,048 | 526,048 | |
| Expenditure | <u>-</u> | | |
| | | <u>526,048</u> | <u>526,048</u> |
| | | <u>838,351</u> | <u>804,535</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2020

1 Income and expenditure analysis

| | 2020 | 2019 |
|--|----------------|----------------|
| | £ | £ |
| Income | | |
| Grants | 7,585 | 14,420 |
| Sundry donations (including collection Sundry donations (including collection box and support group) | 145,594 | 98,199 |
| Legacies | 119,579 | 122,693 |
| RSPCA | 4,026 | 5,630 |
| F P rental | 6,000 | 7,220 |
| Sale of Merchandising and fundraising | 25,933 | 32,860 |
| Educational talks | 503 | 493 |
| Adoptions | 895 | 1,076 |
| Tax refunds | 13,749 | 14,507 |
| Interest received | 132 | 293 |
| | <u>323,996</u> | <u>297,391</u> |

2 Wages, salaries and other staff costs

| | | |
|--------------------|----------------|----------------|
| Wages and salaries | 176,468 | 143,317 |
| Pensions | 6,423 | 3,310 |
| | <u>182,891</u> | <u>146,627</u> |

3 Direct costs

| | | |
|------------------------------|---------------|---------------|
| Veterinary fees and supplies | 15,537 | 10,519 |
| Equipment repair and renewal | 19,497 | 7,343 |
| Animal feed | 8,405 | 8,457 |
| Deer rescue | 4,709 | 5,792 |
| Merchandise | 5 | 4,852 |
| Promotional costs | 1,342 | 2,833 |
| Protective clothing | - | 549 |
| | <u>49,495</u> | <u>40,345</u> |

4 Car, van and travel expenses

| | | |
|-----------------|--------------|--------------|
| Transport costs | 2,475 | 1,862 |
| | <u>2,475</u> | <u>1,862</u> |

5 Rent, rates, power and insurance costs

| | | |
|----------------|---------------|---------------|
| Rent | | |
| Rates | 1,475 | 1,406 |
| Light and heat | 3,508 | 2,609 |
| TV and Alarm | - | 362 |
| Waste disposal | 6,195 | 4,369 |
| Water | 712 | 667 |
| Insurance | 2,458 | 2,987 |
| | <u>14,348</u> | <u>12,400</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2020

6 Telephone, fax, stationery and other office costs

| | | |
|----------------------------------|---------------|---------------|
| Telephone and fax | 2,060 | 2,186 |
| Stationery, postage and printing | 3,903 | 5,065 |
| Software | 1,856 | 1,339 |
| Sundry expenses | 4,578 | 2,916 |
| | <u>12,397</u> | <u>11,506</u> |

7 Accountancy, legal and other professional fees

| | | |
|------------------------------|--------------|--------------|
| Accountants fees | 525 | 525 |
| Other legal and professional | 5,653 | 3,431 |
| | <u>6,178</u> | <u>3,956</u> |

Southern Wildlife Care and Advisory Trust
Notes to the Accounts
for the year ended 31 December 2020

2 Plant, machinery and motor vehicles

| | Freehold land | Plant and machinery | Motor vehicles | Buildings | Total |
|-----------------------|----------------------|----------------------------|-----------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 January 2020 | 123,769.00 | 47,931 | 10,536 | 459,665 | 641,901 |
| Additions | | 19,983 | 9,411 | 17,965 | 47,359 |
| Disposals | | - | - | - | - |
| At 31 December 2020 | <u>123,769.00</u> | <u>67,914</u> | <u>19,947</u> | <u>477,630</u> | <u>689,260</u> |
| Depreciation | | | | | |
| At 1 January 2020 | | - | - | - | - |
| Charge for the year | | 16,978 | 4,987 | - | 21,965 |
| On disposals | | - | - | - | - |
| At 31 December 2020 | | <u>16,978</u> | <u>4,987</u> | <u>-</u> | <u>21,965</u> |
| Net book value | | | | | |
| At 31 December 2020 | <u>123,769.00</u> | <u>50,936</u> | <u>14,960</u> | <u>477,630</u> | <u>667,295</u> |
| At 31 December 2019 | <u>123,769.00</u> | <u>47,931</u> | <u>10,536</u> | <u>459,665</u> | <u>641,901</u> |

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|