

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

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

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>-</u>	<u>(526,048)</u>	<u>-</u>
	900,734	18,497	-	911,231
Restricted funds				
Grants	19,100	(10,247)	-	8,853
	<u>19,100</u>	<u>(10,247)</u>	<u>-</u>	<u>8,853</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	17,515	17,779

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

