

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**

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**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

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**THE SOUTHERN WILDLIFE CARE AND ADVISORY TRUST  
OPERATING AS THE FOLLY WILDLIFE RESCUE TRUST  
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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 2023***

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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***

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### **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**

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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

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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.

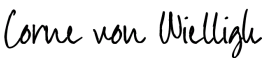
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

Dated: 17 October 2024

**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						
<b>Income from:</b>							
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
<b>Total income</b>		<b>347,786</b>	<b>17,126</b>	<b>364,912</b>	<b>315,273</b>	<b>9,112</b>	<b>324,385</b>
<b>Expenditure on:</b>							
Charitable activities	6	341,397	8,752	350,149	296,776	19,359	316,135
<b>Total expenditure</b>		<b>341,397</b>	<b>8,752</b>	<b>350,149</b>	<b>296,776</b>	<b>19,359</b>	<b>316,135</b>
<b>Net income and movement in funds</b>		<b>6,389</b>	<b>8,374</b>	<b>14,763</b>	<b>18,497</b>	<b>(10,247)</b>	<b>8,250</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		919,231	8,853	928,084	900,734	19,100	919,834
<b>Fund balances at 31 December 2023</b>		<b>925,620</b>	<b>17,227</b>	<b>942,847</b>	<b>919,231</b>	<b>8,853</b>	<b>928,084</b>

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

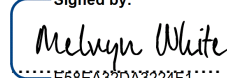
**AS AT 31 DECEMBER 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		733,064		670,789
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	15	(8,196)		(6,577)	
<b>Net current assets</b>			209,783		257,295
<b>Total assets less current liabilities</b>			942,847		928,084
<b>Net assets excluding pension liability</b>			942,847		928,084
<b>The funds of the Charity</b>					
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**

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## **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	<u>2,069</u>	<u>27</u>	<u>2,096</u>	<u>372</u>	<u>12</u>	<u>384</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**

**6 Expenditure on charitable activities**

	<b>Charitable expenditure 2023 £</b>	<b>Charitable expenditure 2022 £</b>
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 7)</b>		
Support	53,138	47,131
Governance	14,759	6,706
	<u>350,149</u>	<u>316,135</u>
<b>Analysis by fund</b>		
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>
<b>Analysed between:</b>		
Charitable expenditure	<u>67,897</u>	<u>71,053</u>

**8 Net movement in funds**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	<u>19</u>	<u>18</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
At 31 December 2023	<u>696,929</u>	<u>34,465</u>	<u>1,670</u>	<u>733,064</u>
At 31 December 2022	<u>630,779</u>	<u>37,783</u>	<u>2,227</u>	<u>670,789</u>

**13 Stocks**

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

**14 Debtors**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<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.

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants	<u>8,853</u>	<u>17,126</u>	<u>(8,752)</u>	<u>17,227</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants	<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.

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	919,231	347,786	(341,397)	925,620
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 December 2023:</b>			
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>
	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
<b>At 31 December 2022:</b>			
Tangible assets	670,789	-	670,789
Current assets/(liabilities)	248,442	8,853	257,295
	<u>919,231</u>	<u>8,853</u>	<u>928,084</u>

**20 Related party transactions**

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