

Wildwood Trust

**Report and Financial Statements
Year ending 31 March 2021**

**Charity number 1093702
Company number: 04399827**

BURGESS HODGSON LLP

Chartered Accountants & Statutory Auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Wildwood Trust
Charity number	1093702
Company registration number	04399827
Registered office	Wildwood Herne Common Herne Bay Kent CT6 7LQ
Trustees	Mr A D L Price (Honorary Treasurer & Honorary Secretary) Prof R A Griffiths Mr J Worger (Honorary Treasurer) (appointed 05 August 2020) Mr A West (Acting Chairman) Dr S Black Mr T J Murray OBE
Secretary	Mr A D L Price
Auditor	Burgess Hodgson LLP Chartered Accountants & Statutory Auditor Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
Bankers	National Westminster Bank PLC Northgate House 34-36 North Street Ashford Kent TN24 8JR
Solicitors	Furley Page LLP 39 St. Margarets Street Canterbury Kent CT1 2TX

Chairman's statement

We have been hugely grateful to the staff at Wildwood for their enormous amount of hard work and resilience though this year, and also to all of our members and supporters who stepped up to help the Trust in an unprecedented way in the last 12 months. People have really valued the experience that Wildwood can provide, enabling a connection to nature that is now more important than ever. Our supporters, our partners and our team of dedicated staff will enable Wildwood to continue to deliver its important mission

This has been without doubt the most challenging year in Wildwood's history. Both Parks were forced to close on three separate occasions as a result of Covid-19 lockdown. In total, the parks were closed for more than half of the financial year, including the whole of the Easter holidays in 2020.

Despite the closures, we were able to successfully open in a Covid secure way for visitors between periods of lockdowns. We were able to welcome a total of 136,116 visits to the parks over the year, which was a drop of approximately 33% on the previous financial year. This resulted in a drop in income of almost £500,000.

Sadly, due to the pandemic we had almost no school education visits to the park, we were however able to develop a range of video and interactive online educational resources and events to keep engaged with our schools and young people.

The Trust devoted a lot of time and effort to keep our supporters and members engaged with the work of the Trust during the lockdowns. Through social media and traditional press coverage we were not only able to generate huge support for the Trust but also significant financial support through donations and online purchases. We were able to raise over £215,000 in donations to help us through the year. We also managed to retain the vast majority of monthly paying members which significantly helped the Trust get through this year.

The investment in the new website and online shop last year paid huge dividends during lockdown.

Encouragingly, during a difficult year, the Trust has been able to take positive steps towards the vision of leading in native species conservation and rewilding programmes in the United Kingdom. The Wilder Blean project to use a herd of bison to restore a large area of woodland in Kent has developed well and gained huge international press coverage. The Trust has also formed a partnership with Durrell Wildlife Conservation Trust and Vincent Wildlife Trust to reintroduce the Wildcat and establish a viable breeding population outside Scotland for the first time in 200 years.

The Trust were able to successfully bring the two abandoned bears, Mish and Lucy, from Albania firstly to Herne and then to their "forever home" in Escot.

The Trust was also able to secure some government funding via DEFRA for the Escot park operations and along with other local government grants and support the Trust received a total of £235,000.

During the lockdowns the Trust made use of the Government Furlough scheme to avoid having to make significant numbers of staff redundant. However, we did have to make a small number of roles redundant as part of a comprehensive cost cutting programme across the Trust. The Trust also delayed in filling vacant positions to reduce costs. During the year the Trust also carried out a comprehensive review of its management structure and implemented, after thorough staff consultation a new management structure that is more robust and resilient, with capability to deliver the Trust's mission and vision in the future.

Through careful and agile financial management and planning the Trust was able to not only avoid having to use its reserves through the year, we were able to retain a surplus of funds. As a result of this and the important work done through this financial year the Trust is in a very strong position for the start of the 2021/2022 financial year.

Alastair West
Acting Chairman



10/09/2021

Trustee's Annual Report

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021

The Trustees

The trustees who served the charity during the period were as follows: -

Prof R A Griffiths
Mr A D L Price
Mr J Worger (Honorary Treasurer) (appointed 05 August 2020)
Mr A West
Dr S Black
Mr T J Murray OBE

Structure, governance and management

Wildwood Trust is a company limited by guarantee not having share capital, registered in England (No. 4399827) and is a registered charity (No. 1093702). It was founded in 2000 and became a company in 2002.

The trustees have delegated the day to day running of the charity to the Director General Paul Whitfield.

Public benefit

Wildwood Trust's mission is protecting, rewilding and conserving British Wildlife. Wildwood Trust is a leading independent conservation charity which addresses threats to nature such as climate change, unsustainable farming practices and habitat degradation. We do this by promoting ecological processes to restore habitats, education in nature conservation and delivering real conservation of our native fauna and flora. We also promote and support relevant scientific research and projects.

The Trustees of the Wildwood Trust have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work will consistently contribute to the charity's aims and objectives. Our main areas of charitable activity are detailed throughout this report.

Trustee Team

Wildwood Trust is fortunate to have access to a broad spectrum of knowledge, skill and expertise in its Trustee Team. These skills help the Wildwood Trust through a highly capable governance structure.

Andrew Price (Secretary) - Successful businessman, Financial Director, and Company Chairman, with experience in the tourist industry.

Professor Richard Alan Griffiths FRSB - Professor of Biological Conservation in the Durrell Institute of Conservation and Ecology, University of Kent. As one of the UK's leading authorities on endangered herpetofauna, he is a respected scientist running a large variety of wildlife conservation research projects.

Alastair West – Director of Azure Property Consultants Ltd. A chartered surveyor experienced in property development, investment and management. He is also a trained master thatcher and has served on the National Executive Committee of the National Society of Master Thatchers.

Dr Simon Black - Member of the Durrell Institute of Conservation and Ecology. Wildlife Consultant, Educator and Researcher. He has been involved in endangered species studbook development and in management of captive collections.

Mr John Worger - Retired from Lloyds Bank after a 44 year career where he held a number of specialist posts in niche markets, latterly in the Banks Property Team. He now volunteers for a number of local organisations including the Library service

Jonathan Murray OBE - Jonathan is a highly experienced leader. He runs a security consultancy business, having retired from the British Army, where he was Head of the British Army Intelligence Corps. Jonathan is also Chairman of the Intelligence Corps Association - Resettlement & Employment Cell (ICAREC).

One third of the trustees retire each year in accordance with the Articles of Association, but those retiring are eligible for re-election.

Those retiring and available for re-election are:

Paul Nicoll

Dr Simon A Black

Trustee Induction and development

New trustee's have an induction programme on appointment and appropriate training. They are regularly provided with internal and external information relevant to the Trust's governance and performance and are welcome to make visits to our parks throughout the year.

Risk management

The Trustees are satisfied that the management team have assessed the major risks to which the charity is exposed and have established systems to mitigate those risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Volunteers

Volunteers provide a huge support for the Wildwood Trust. They work at all levels of the organisation; playing a vital role in keeping the park in top condition, engaging our visitors, helping deliver our conservation efforts and looking after our wonderful collection of British wildlife. Volunteers also provide leadership and governance to the Trust via our team of expert trustees.

Volunteer Development

The impact of the pandemic meant that we were unable to allow volunteers on site for much of the year and very few groups of volunteers were able to visit. The position of volunteer manager was made redundant during the year as a result of the pandemic. Rebuilding the network of volunteers next year as restrictions lift will be an important task.

Community Engagement

The Wildwood Trust has formed partnerships with local schools, colleges and universities, thus enabling students to enhance their skills, knowledge and employability. The Conservation and Keeper departments provide long term opportunities for students completing degree level industry placements.

Wildwood's Gold Membership Scheme is aimed at disadvantaged groups and special needs schools and offers free access to the park to over 10,000 local people from over 100 participating organisations.

OBJECTIVES AND ACTIVITIES

Charitable Objects

The objects for which the company is established includes the promotion of conservation, protection and improvement of the physical and natural environment, the advancement of education in conservation, ecology, biodiversity, sustainable development, and British and other flora and fauna with particular reference to Wildwood, Herne Common, Kent.

Mission

Protecting, Conserving & Rewilding British Wildlife

Vision

1. To bring the joy of British Wildlife to the public through enriched and natural, immersive animal exhibits and effective engagement with our visitors and members.
2. To inspire through education, communication and training the understanding and practical conservation of British wildlife.
3. To operate commercially successful visitor centres that generate funds to support the charitable mission.
4. To lead in native species conservation and rewilding programmes.
5. To reverse the loss of biodiversity.
6. To support research that furthers our mission.
7. To advocate for policies, economic systems and lifestyles that promote rewilding and the enhancement of ecosystems.

The Mission and Vision are achieved through the Strategic Plan. The most recent Strategic Plan sets out the key strategies for the Trust identifying and implementing the activities and decisions that will enable us to achieve our mission and work towards our vision.

The Key Strategies are: -

1. Improving the visitor experience. (Vision points 1, 2 and 3)
2. Prioritised infrastructure development. (Vision points 1 and 3)
3. Development of Wildwood's base and network of members and supporters. (Vision points 1, 2, 3, 4 and 7)
4. Expansion of Wildwood membership. (Vision points 4, 5, 6 and 7)
5. Extending and developing Education and Training. (Vision points 1, 2, 6 and 7)
6. Significantly increasing the positive impact of our conservation work. (Vision Points 4, 5, 6 and 7)
7. Improving staff team-work and communication. (All Vision points)
8. Communicating our achievements to the public. (All Vision Points)
9. Building partnerships and relationships with key organisations. (Vision points 4, 5, 6 and 7)
10. Enhancing Wildwood's reputation as an organisation and as a leader in conservation and rewilding. (All Vision Points)
11. Continuing to actively seek opportunities for future additional Wildwood sites. (All Vision Points)

VALUES

Wildwood Trust's Values set out how we work with each other inside the trust and with those outside the trust.

1. We are passionate about British Wildlife and its protection.
2. We inspire people to care about and to feel connected to the natural world and to understand its history and its practical conservation.
3. We value our employees and volunteers, nurturing their development and wellbeing.
4. We value professional partnerships and collaborations to achieve our mission.
5. We strive to engage with every visitor to Wildwood and encourage their support of the mission.
6. We are ambitious in our plans to make a positive, measurable difference to British Wildlife.

ACHIEVEMENTS AND PERFORMANCE

The Trust has continued an effective delivery of its charitable objectives. We delivered on our charitable objectives by:

- Increasing our ability to educate people about British wildlife
- Expanding our training programme, teaching skills to volunteers, trainees and professionals in nature conservation
- Investing resources in practical nature conservation schemes that protect endangered species
- Continuing our involvement in habitat management programmes on local areas of nature conservation importance
- Entering into a partnership with Kent Wildlife Trust to deliver a range of conservation and rewilding projects across Kent over the next 5 years.

Conservation

Wildwood has entered into a long term partnership with Kent Wildlife Trust, funded by a grant of £1,250,000 from the People's Postcode Lottery to develop the Wilder Blean project. The project is now well underway, with KWT focusing on the land management, fencing and access points within the Blean woodland area, and Wildwood focusing on the sourcing of and licensing of the bison and their management. Funding has also been allocated to Wildwood for education activities and signage for the project. Specific research collaborations are being developed for this project with many academic partners, wildlife groups as well as The Natural History Museum who are keen to assist using their techniques in metabarcoding.

Our ability to deliver our conservation objectives depends on developing partnerships with a range of stakeholders. We have developed our skills and resources to be as useful as possible to a range of partner organisations who share our ethos; these include: Kent Bat Group, Kent Mammal Group, RSPB, Kent Wildlife Trust, PTES, Maxfield Conservation Trust, Mammal Society, Herts & Middlesex Wildlife Trust, the Welsh Wildlife Trusts, Devon Wildlife Trust, Hampshire and Isle of Wight Wildlife Trust, Natural Resource Wales, The Scottish Wild Beaver Group, Natural England, Environment Agency and the White Cliffs Countryside Partnership, the Woodland Trust, Durrell, VWT, English Heritage and The Beaver Trust. We have also been invited to join the committee for the East Kent Beaver Advisory Group (EKBAG) an independent and impartial group of representatives from NE, KWT, Wildwood, River Stour Internal Drainage Board and the Environment Agency established to monitor beaver activity, provide consistent advice to landowners and to engage with audiences within Kent about beavers. Wildwood will also provide emergency rescue and rehabilitation to stranded or injured beavers within East Kent.

Two other major partnership projects were confirmed in 2020. Wildwood became a third partner in a wildcat reintroduction project in Wales with Durrell and Vincent Wildlife Trust.

A virtual 4 day red-billed chough Conservation project planning workshop was hosted by Wildwood using the Open Standards Conservation Planning tool. The workshop was hosted by Durrell. The workshop was attended by 14 people representing WW, Kent Wildlife Trust, White cliffs Countryside Partnership, University of Kent PhD, Paradise Park, Durrell and one independent conservationist from the Isle of Wight.

The Red Billed Chough Project is now in its first phase of public engagement prior to reintroduction to Kent. This is a step toward the National Species Recovery Project for the red billed chough. Both KWT and Wildwood will be running funding appeals for the chough project this year.

The Kent Harvest Mouse Survey funded by the National Lottery Heritage Fund has now come to an end. On September 19th we held a regional Zoom conference webinar with speakers from Suffolk, Essex, Surrey. The event was attended by 45 participants.

Wildwood operates the UK's leading facility in the rescue and reintroduction of two of our most threatened mammals, the water vole and hazel dormice. Water voles were donated to Derek Gow Consultancy in 2020 for a reintroduction project in Cornwall. In return, we will receive new bloodlines for breeding and display.

Wildwood manages the UK's leading facility for the rescue and breeding of dormice. Although no releases took place due to Covid restrictions in 2020, in 2021 30 hazel dormice have been released (11 from Kent and 2 from Escot) in partnership with the People's Trust for Endangered Species and the Common Dormouse Captive Breeders Group. As the National Dormouse Studbook holder, Wildwood coordinated the breeding and selection of animals for release in addition to providing captive-bred dormice.

Wildwood is involved in an important release programme for red squirrels and each year we support efforts to restore red squirrels for the Red Squirrel project in Wales. Despite the impacts of Covid which made releases in 2020 impossible, Wildwood has successfully bred squirrels in captivity since 2002 for reintroduction programmes.

In 2020, in partnership with Kent Bat Group, 143 test flights were carried out in the Bat Rehabilitation Centre flight cage with a total of 68 individual bats. 71% (42) of these were then able to be released back to the wild in 2020 and 26% (18) were overwintered for further rehabilitation and hopeful release in 2021. These included both injured adult bats and hand-raised orphaned bat pups.

Research

Wildwood strengthened its working relationships with external organisations through its research activities and negotiated additional Memorandums of Understanding with research groups and universities.

Although research and student placements were made difficult due to Covid restrictions in 2020, recent researcher projects from various universities have included, observational bear behaviour studies, pine marten scent recognition and 'boldness' studies, social science research on the educational output within Wildwood, and habitat / soil change due to historic disturbance of wild boar. Wildwood currently has affiliations, collaborations, and research projects with Exeter, Royal Holloway, Kent, DICE, UWE Bristol, and City Universities.

Wildwood continues to co-ordinate small mammal trapping surveys across the county in partnership with KMG and to provide training for volunteers. We also co-ordinate the training of KMG volunteers to obtain licenses to handle dormice.

Natural management of nature reserves

Wildwood is committed to improving conditions for wildlife throughout the UK. The diversity of many British habitats is a direct result of the grazing habits of large herbivores that inhabited Britain after the last Ice Age. Before the introduction of domesticated livestock and modern forestry techniques, such herbivores were the main means of creating the diverse habitat structure which harboured the huge diversity of wildlife that existed in our woodlands, pastures and wetlands across Britain. This ideal for natural ecosystem management is personified within the Wilder Blean project, and the projected positive outcomes the wider ranging ecosystem, and its perceived positive impacts on climate change through improving carbon sequestration.

Our introduction of beaver at a wildlife reserve at Ham Fen in Kent, in partnership with Kent Wildlife Trust, continues positively with the family successfully breeding again this year. The beaver family are helping to restore the wetland environment into a rich habitat. Wildwood's expert keeper team helps to manage the beavers on the site. Wildwood are involved in several partnerships to restore and reintroduce more beavers to Scotland and Wales as well as supporting efforts to reintroduce beavers in Devon. Walking 'safaris' to view the area and beaver habitat at Ham Fen have been successful and continue to be popular. In 2020 Wildwood ran a series of Rewilding courses highlighting the work undertaken by the Charity and its vision. One of these courses focused upon large herbivores and their role as eco system engineers within a landscape. Part of these courses included a site visit to Ham Fen which has been postponed due to Covid and lockdown measures. All our rewilding courses were fully subscribed.

Our conservation grazing projects using wild Konik horses has seen great success. We continued to manage 17 nature reserves with our wild Konik ponies in partnership with RSPB, Natural England, Countryside Council for Wales, Herts & Middlesex Wildlife Trust, Dover District Council, White Cliffs Countryside Project, Kent Wildlife Trust and Canterbury City Council. The herds are providing valuable habitat management and improving the biodiversity of the grazed areas. Recently we have been approached by other wildlife trusts and landowners regarding the availability of animals. The current Konik distribution is being looked at with a number of animals likely changing grazing sites in 2021.

Education

One of the Trust's two major charitable objectives, Education was hit very severely by the pandemic. In the previous financial year, we hosted over 13,000 visiting school children but this dropped to less than 500 this year. We developed a range of online recorded and interactive education events that were well received and very popular. As restrictions lift next year we will be able to build up the education visits again but this will take some time.

Conservation Training Courses

The majority of these courses had to be cancelled though the year but we developed a number of online alternatives which were very popular and which we will continue to deliver in the future.

Support

Wildwood received considerable funding this year from a range of individual supporters, charitable trusts and foundations. We were also able to access some government funding to help us through the pandemic closures.

The totals received this financial year were: -

- Charitable Trusts & foundations: £4,980
- Legacies: Nil
- Government Covid Grants: £234,614
- General donations: £81,703

Wildwood is incredibly grateful for all the support we received during this very difficult year and it is only because of this support that we are able to keep on protecting British wildlife.

FINANCIAL REVIEW

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the period ended 31 March 2021.

The trust is well supported by its members and actively claims gift aid to maximise donations and membership income. This steady income stream is vital in allowing the trust to support the costs of the animals and park.

From the unrestricted reserves, the Trustees have approved the designation of £812,803 for a contingency fund to protect the charitable activities in the event of prolonged park closure,
£163,140 Legacy Stabilisation fund to smooth out large variances in legacy income and a Designated investment fund of £500,000

Honorary Treasurer's Statement:

Market conditions in the 12 months to 31 March 2021 proved to be the most difficult since the outbreak of Foot and Mouth disease in 2001. Wildwood, as with all other visitor based organisations, had been forced to close on 23 March 2020 due to the Covid-19 lockdown. The Parks remained closed for almost 3 months, and as a result the Easter holidays, historically the busiest period for visitor numbers, was lost. There were 2 further shorter lockdowns in November and January during this financial period, adding further disruptions to the business. The Trust was well prepared for unplanned Park closures, having prudently built up a contingency fund totalling £812,808, a legacy stabilisation fund totalling £163,140 in addition to a £500,000 investment fund. At the start of the financial year a number of key positions in the management team remained unfilled, and while this helped contain costs, it did add a significant burden to the executive.

Although the Trust went into the new financial year in a very secure position with strong reserves, the "Reasonable Worst Case Covid Budget" drawn up at the start of the pandemic, indicated that the majority of these reserves would be expended during the year. A number of initiatives devised to contain costs, retain members and generate funds were implemented, these together with government support schemes reduced the impact of the Covid related closures, enabling the budget to be recut on a number of occasions during the year, each showing an improved outturn. At the year-end both the Trust and its subsidiary at Escot were able to post surpluses, a position unimaginable at the commencement of the financial year. This turnaround was due to a number of factors. When the Parks were allowed to re-open they were very busy, the Trust's investment in its website, particularly its booking system enabled demand to be managed, maximising visitor numbers, maintaining membership numbers and promoting animal experience and night walk tours, aimed at a different demographic. While the closures resulted in a 46% fall in shop and restaurant income, membership held up well falling by only 3.4%. During the year donation income increased by a record £378,701 to £469,686 while the Coronavirus Job Retention Grant Income totalled £260,173. These factors together with strict cost controls enabled the Trust to post a surplus in such difficult market conditions.

In addition to weathering this financial storm the Trust continued to invest in the business, relocating two young bears to Escot, and working on a range of important new projects to deliver the Trust's charitable mission, none of which could have been achieved without the extraordinary efforts of the staff, volunteers and members of the Trust.

John Worger
Honorary Treasurer

10/09/2021

Reserves Policy

Wildwood Trust's reserves policy is to maintain a sufficient contingency fund to enable operating activities to be maintained, taking account of potential risks and eventualities that may arise from time to time. The policy is reviewed annually by the Trustees.

Amounts are set aside to meet financial risks associated with potential incidents and uncertainties relating to the charity's operating activities. These include:

- The risk of park closure, by government order, due to an outbreak of foot and mouth disease, E.coli or similar;
- The provision for our animal collection's welfare, and disposal to new homes, in the event of a significant adverse event that is outside the control of the charity;
- The funding of unforeseen major projects that have not been provided for in the normal financial planning process;
- The Wildwood expansion fund for the setting up new Wildwood sites;
- The setting aside of an appropriate sum for ensuring the continuation of Wildwood Trust's conservation projects.

PLANS FOR FUTURE PERIODS

Last year, the Trust implemented a new 5 Year Strategy following wide consultation with staff and Trustees.

Wildwood has gained strength and resilience over the past few years and this puts us in a favourable position to exploit opportunities, develop partnerships, and to continue to achieve growth in our ability to give real value to our supporters and to achieve much more for Britain's threatened wildlife and habitats.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Wildwood Trust for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

Burgess Hodgson LLP have expressed their willingness to be reappointed as auditors to the Trust for the next year.

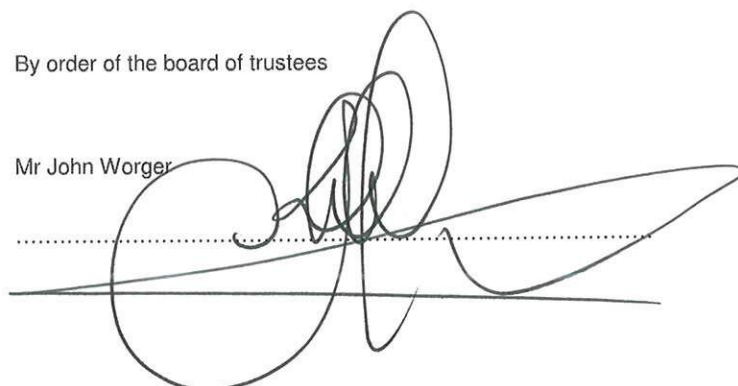
SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered Office:
Wildwood
Herne Common
Herne Bay
Kent
CT6 7LQ

By order of the board of trustees

Mr John Worger

A large, stylized handwritten signature in black ink, written over a horizontal dotted line. The signature is cursive and loops around, crossing itself multiple times.

16th September 2021

**Independent Auditor's Report to the Members of Wildwood Trust
Year ended 31 March 2021**

Opinion

We have audited the financial statements of Wildwood Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), the group and parent charitable company statements of financial position, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast doubt about the group's or charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustee's annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matter Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Annual Report has been prepared in accordance with applicable legal requirements.

Matters on Which we are Required to Report by Exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements of the parent charitable company are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Trustees responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment and business performance.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals and manipulating the Company's performance measures to meet targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit. Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group and parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion in the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Burgess Hodgson LLP
10th September 2021

ROBERT FIELD FCA CTA (Senior
Statutory Auditor)
For and on behalf of
BURGESS HODGSON LLP
Chartered Accountants
& Statutory Auditor

Consolidated Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income:					
<i>Income resources from generating funds:</i>					
Voluntary income	4	469,686	12,325	482,011	139,099
Activities for generating funds	5	368,173		368,173	687,054
Investment income		697		697	2,521
<i>Income from charitable activities:</i>					
Operation of wildlife parks	6	2,223,968	-	2,223,968	2,387,104
Total income		3,062,524	12,325	3,074,849	3,215,778
Expenditure					
<i>Costs of generating funds:</i>					
Commercial trading operations	9	(559,162)	(4,125)	(563,287)	(785,978)
<i>Expenditure on charitable activities:</i>					
Operation of wildlife parks	10	(2,174,041)	(3,833)	(2,177,874)	(2,388,019)
Governance costs	11	(13,375)	-	(13,375)	(13,155)
Total expenditure		(2,746,578)	(7,958)	(2,754,536)	(3,187,152)
Net income/(expenditure) and net movement in funds for the year	12	315,946	4,367	320,313	28,626
Transfer between funds		-	-	-	-
		315,946	4,367	320,313	28,626
Reconciliation of funds					
Total funds brought forward		1,886,497	125,267	2,011,764	1,983,138
Total funds carried forward		2,202,443	129,634	2,332,077	2,011,764

All incoming resources and resources expended are derived from the group's continuing activities.

No separate Statement of Total Recognised Gains and Losses has been presented as all such gains and losses have been recognised in the Statement of Financial Activities.

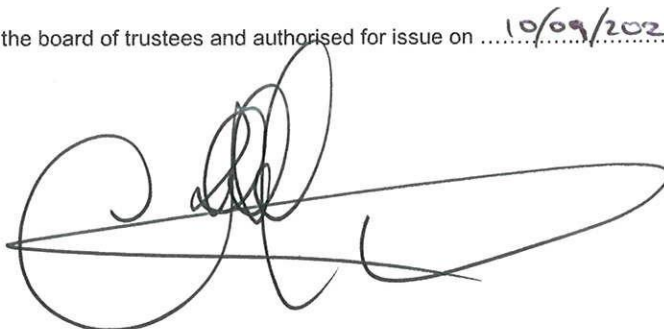
Group and Charity Balance Sheets

	Note	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Fixed assets					
Intangible assets	17	13,050	17,400	13,050	17,400
Tangible assets	18/19	933,960	936,201	344,048	398,813
Investments	20	-	-	545,766	545,766
Total Fixed Assets		947,010	953,601	902,864	961,979
Current assets					
Stock	21	73,304	62,426	63,918	51,340
Debtors	22	117,474	52,399	502,259	504,391
Cash at bank and in hand		1,549,208	1,256,941	1,493,418	1,197,289
Total Current Assets		1,739,986	1,371,766	2,059,595	1,753,020
Liabilities					
Creditors falling due within one year	23	(184,976)	(157,275)	(119,618)	(114,379)
Net Current assets		1,555,010	1,214,491	1,939,977	1,638,641
Total assets less current liabilities		2,502,020	2,168,092	2,842,841	2,600,620
Creditors falling due after one year	24	(169,943)	(156,328)	-	-
Net assets		2,332,077	2,011,764	2,842,841	2,600,620
The funds of the charity:					
Restricted income funds	25	129,634	125,267	129,634	125,267
Unrestricted income funds	25	626,500	410,554	1,137,264	999,410
Unrestricted designated funds	25	1,575,943	1,475,943	1,575,943	1,475,943
Total charity funds		2,332,077	2,011,764	2,842,841	2,600,620

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 10/09/2021 and are signed on behalf of the board by:

Mr John Worger
on behalf of the trustees



The notes at pages 25 to 38 form part of these accounts

Consolidated Cash Flow Statement

	2021 £	2020 £
Net cash provided by (used in) operating activities	401,264	268,165
Cash flows from investing activities:		
Dividends, interest and rents from investments	697	2,521
Proceeds from the sales of property, plant and equipment	3,079	-
Purchase of property, plant and equipment	(100,452)	(74,604)
Purchase of intangible assets	-	(21,750)
Net cash provided by (used in) investing activities	(96,676)	(93,833)
Cash flows from financing activities:		
Repayments of borrowing	(12,321)	(12,084)
Cash inflows from new borrowing		
Net cash provided by (used in) financing activities	(12,321)	(12,084)
Change in cash and cash equivalents in the reporting period	292,267	162,248
Cash and cash equivalents at the beginning of the reporting period	1,256,941	1,094,693
Cash and cash equivalents at the end of the reporting period	1,549,208	1,256,941

Notes on the accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standards 102. The recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102) (effective 1 January 2015) issued by the Charity Commission have been followed. Wildwood Trust meets the definition of a public entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries Wildwood Escot Ltd and Wildwood Centre Ltd on a line-by-line basis. A separate Statement of Financial Activities and income and expenditure account for the charity has not been presented because the Trust has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

d) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

e) Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have

been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

i) Contingency fund. To protect the charitable activities in the event of a prolonged park closure. This has been reviewed this financial year and increased to represent the growth of the Charity.

ii) Investment fund. This fund represents those resources that have been used to secure the Wildwood woodland on which the Canterbury park is situated. The value of this fund represents the cost of the non-trading subsidiary that owns the land.

iii) Legacy Stabilisation fund. This fund represents legacy monies received by the Charity. Legacy monies are often unpredictable in timing and value therefore carries the risk of destabilising the charity if incorporated into budgets and spent on receipt. It is the intention to build a Legacy fund in order to slowly release the monies into long term projects of the charity.

iv) The School of Rewilding. This fund represents the plan to build a residential educational facility at the Park in Kent within the next 5 years. The Trust will also be seeking external grants to fund this expansion of the core educational aspect of its charitable objectives. Trustees have agreed to invest £100,000 each year to ensure this project's success.

Restricted funds comprise of funds to be used only in accordance with the wishes of the donor, or in accordance with the terms of a Charity Commission Scheme. Donations not yet expended are carried forward until utilised for the purpose for which they have been given.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including the shop and restaurant and their associated support costs.
 - Expenditure on charitable activities includes the costs of animal collection costs, education and conservation undertaken to further the purposes of the charity and their associated support costs.
 - Other expenditure represents those items not falling into any other heading.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts conservation programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities split on a percentage basis as determined by the Trustees.

j) Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

k) Tangible fixed assets

All fixed assets are initially capitalised at cost

Fixed assets are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Goodwill	3 years straight line
Intangible assets	5 years straight line
Freehold land is not depreciated	
Long leasehold buildings	10 years straight line
Plant, equipment and motor vehicles	10 years straight line

l) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised on receipt at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m) Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

o) Critical estimate and judgements and key sources of estimation uncertainty

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 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.

2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Financial Performance of the charity

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary which operates the Wildwood Escot animal park.

The summary financial performance of the charity alone is:

	2021	2020
	£	£
Incoming resources Wildwood Trust	2,238,694	2,442,986
Gift aid from subsidiary company	-	-
	<hr/> 2,238,694	<hr/> 2,442,986
Expenditure on charitable activities	(1,996,473)	(2,348,605)
Net income	<hr/> 242,221	<hr/> 94,381
Total funds brought forward	2,600,620	2,506,239
Total funds carried forward	<hr/> 2,842,841	<hr/> 2,600,620
Represented by:		
Restricted income funds	129,634	125,267
Unrestricted income funds	2,713,207	2,475,353
	<hr/> 2,842,841	<hr/> 2,600,620

4 Income from donations

Donations and legacies	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Donations	469,686	-	469,686	90,985
Legacies	-	-	-	34,846
Unrestricted/Restricted donations	-	12,325	12,325	13,268
	<hr/> 469,686	<hr/> 12,325	<hr/> 482,011	<hr/> 139,099

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

5 Income from activities for generating funds

	Unrestricted funds	Total funds 2021	Total funds 2020
	£	£	£
Shop income	74,955	74,955	211,115
Restaurant income	293,218	293,218	475,939
	368,173	368,173	687,054

6 Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Animal collection - Admissions and events	601,677		601,677	742,492
Animal collection - Membership subscriptions	1,299,412		1,299,412	1,345,718
Conservation programmes	12,138		12,138	22,019
Education	35,938		35,938	259,972
Other income	274,803		274,803	16,903
Total income from charitable activities	2,223,968	-	2,223,968	2,387,104

7 Income earned from other activities

The wholly owned trading subsidiary Wildwood Escot Ltd is incorporated in the United Kingdom (company number 09330154) and will pay all of its profits to the charity under the gift aid scheme. Losses are absorbed by the charity's unrestricted funds. Wildwood Escot Ltd operates the Escot animal park including its shop and restaurant. The charity owns the entire share capital of one Ordinary shares of £1.

The summary financial performance of the subsidiary alone is:

	2021 £	2020 £
Turnover	836,155	772,792
Cost of sales and administration costs	(744,448)	(805,076)
FRS 102 lease accounting adjustment	(13,615)	(33,471)
Net profit / (loss)	78,092	(65,755)
Amount gift aided to the charity		
Retained in subsidiary	78,092	(65,755)
The assets and liabilities of the subsidiary were:		
Fixed assets	89,912	37,388
Current assets	96,962	81,061
Current liabilities	(481,929)	(505,211)
Long term liabilities	(169,943)	(156,328)
Total net assets	(464,998)	(543,090)
Aggregate share capital and reserves	(464,998)	(543,090)

The wholly owned trading subsidiary Wildwood Centre Ltd is incorporated in the United Kingdom (company number 02215159) and is dormant.

Wildwood Centre Ltd owns the land on which Wildwood in Herne operates its park.

The charity owns the entire share capital of 750,000 Ordinary shares of £1 each.

8 Investment income

All of the group's investment income arises from money held in interest bearing deposit accounts.

9 Analysis of expenditure on commercial activities

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Shop costs	160,429		160,429	265,834
Restaurant costs	282,516		282,516	402,523
Support costs	116,217	4,125	120,342	117,621
Total	559,162	4,125	563,287	785,978

10 Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Animal collection costs, education and conservation	2,174,041	3,833	2,177,874	2,388,019
Total	2,174,041	3,833	2,177,874	2,388,019

11 Analysis of governance and support costs

	Unrestricted funds	Total funds 2021	Total funds 2020
	£	£	£
Audit fees	9,025	9,025	8,805
Intangible asset amortisation	4,350	4,350	4,350
Goodwill amortisation	-	-	-
Total	13,375	13,375	13,155

12 Net income/(expenditure)for the year

	2021	2020
	£	£
This is stated after charging:		
Coronavirus Job Retention Scheme grant income	260,173	3,510
Staff pension contributions	44,690	52,504
Loss on disposal	3,180	
Depreciation	96,434	88,004
Amortisation	91,314	4,350
FRS 102 lease accounting adjustment	13,615	33,471
Auditor's remuneration		
Audit fees	5,575	5,355
Accountancy services	3,450	3,450

13 Analysis of staff costs and trustee remuneration and expenses

	2021	2020
	£	£
Salaries and wages	1,595,903	1,787,233
Social security costs	111,221	122,647
Pension costs	44,690	52,504
	1,751,814	1,962,384

One employee had emoluments in excess of £60,000 (2020: two). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The key management personnel of the Charity comprise the trustees, the Director General, Head of Living Collections, Escot Park Manager, and Head of Conservation.

The total employees benefits of the key management personnel of the charity were £248,201 (2020: £319,905).

The charity trustees were not paid and did not receive any other benefits from employment with the Trust or its subsidiary in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

14 Staff Numbers

The average monthly head count was 106 staff (2021: 121 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2021	2020
	£	£
Average number of staff	106	121
	106	121

15 Related party transactions

There are no related party transactions to disclose.

16 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17 Intangible fixed assets - Group

	Intangible assets £	Goodwill £	Total £
Cost:			
As at 1 April 2020	21,750	45,765	67,515
Additions	-		-
As at 31 March 2021	21,750	45,765	67,515
Amortisation:			
As at 1 April 2020	4,350	45,765	50,115
Charge for the year	4,350		4,350
As at 31 March 2021	8,700	45,765	54,465
Net book value			
As at 31 March 2020	17,400	-	17,400
As at 31 March 2021	13,050	-	13,050

18 Tangible fixed assets - Group

	Freehold land and buildings £	Long leasehold land and buildings £	Plant, machinery, motor vehicles £	Total £
Cost:				
As at 1 April 2020	546,437	851,161	119,405	1,517,003
Additions		99,362	1,090	100,452
Transfer	8,563		(8,563)	-
Disposals		(2,809)	(14,646)	(17,455)
As at 31 March 2021	555,000	947,714	97,286	1,600,000
Depreciation:				
As at 1 April 2020	-	504,067	76,735	580,802
Charge for the year		90,849	5,585	96,434
Disposals		-	(11,196)	(11,196)
As at 31 March 2021	-	594,916	71,124	666,040
Net book value				
As at 31 March 2020	546,437	347,094	42,670	936,201
As at 31 March 2021	555,000	352,798	26,162	933,960

19 Tangible fixed assets - Charity

	Freehold land and buildings £	Long leasehold land and buildings £	Plant, machinery, motor vehicles £	Total £
Cost:				
As at 1 April 2020	46,437	782,575	116,203	945,215
Additions	8,563	16,560	1,090	17,650
			(8,563)	-
Disposals		(2,809)	(14,646)	(17,455)
As at 31 March 2021	55,000	796,326	94,084	945,410
Depreciation:				
As at 1 April 2020		472,869	73,533	546,402
Charge for the year		60,571	5,585	66,156
Disposals		-	(11,196)	(11,196)
As at 31 March 2021	-	533,440	67,922	601,362
Net book value				
As at 31 March 2020	46,437	309,706	42,670	398,813
As at 31 March 2021	55,000	262,886	26,162	344,048

20 Investments

The charity holds 750,000 shares of £1 each in its wholly owned non-trading subsidiary company Wildwood Centre Ltd which is incorporated in the United Kingdom. The cost of the investment is £500,000. In addition the charity holds 1 share of £1 in Wildwood Escot Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid.

The activities and results of these subsidiary companies are summarised in note 7.

21 Stock

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Shop and restaurant stock	73,304	62,426	63,918	51,340
	73,304	62,426	63,918	51,340

22 Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	24,528	27,746	21,195	21,555
Other debtors	6,136	482	4,246	482
Prepayments and accrued income	86,810	24,171	58,357	20,039
Amount due from subsidiary undertaking	-	-	418,461	462,315
	117,474	52,399	502,259	504,391

23 Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	89,374	61,234	40,824	37,491
Other creditors and accruals	63,895	55,256	53,800	45,167
Taxation and social security costs	31,707	40,785	24,994	31,721
	184,976	157,275	119,618	114,379

24 Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Other creditors	-	-	-	-
Deferred income	169,943	156,328	-	-
	169,943	156,328	-	-

25 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1st April 2020 £	Income £	Expenditure £	Transfers £	Funds 31 March 2021 £
Designated					
contingency fund	812,803	-	-	-	812,803
Designated					
investment fund	500,000	-	-	-	500,000
Designated					
legacy stabilisation fund	163,140	-	-	-	163,140
Designated					
school of rewilding fund	-	-	-	100,000	100,000
	1,475,943	-	-	100,000	1,575,943
General fund	410,554	3,062,524	(2,746,578)	(100,000)	626,500
Total	1,886,497	3,062,524	(2,746,578)	-	2,202,443

Analysis of movements in unrestricted funds - previous year

	Balance 1st April 2019 £	Income £	Expenditure £	Transfers £	Funds 31 March 2020 £
Designated					
contingency fund	500,000	-	-	312,803	812,803
Designated					
investment fund	500,000	-	-	-	500,000
Designated					
legacy stabilisation fund	128,294	-	-	34,846	163,140
Designated					
school of rewilding fund	-	-	-	-	-
	1,128,294	-	-	347,649	1,475,943
General fund	687,966	3,194,314	(3,124,077)	(347,649)	410,554
Total	1,816,260	3,194,314	(3,124,077)	-	1,886,497

Analysis of movements in restricted funds

	Balance 1st April 2020 £	Income £	Expenditure £	Transfers £	Funds 31 March 2021 £
Education grants	1,072				1,072
Playground grants	1,810		(229)		1,581
Wind Turbine grants	-				-
Conservation centre	4,561		(3,896)		665
Endangered species	117,824	12,325	(3,833)		126,316
Data base fund	-				-
Volunteers Coordinator	-				-
Total	125,267	12,325	(7,958)	-	129,634

Analysis of movements in restricted funds - previous year

	Balance 1st April 2019 £	Income £	Expenditure £	Transfers £	Funds 31 March 2020 £
Education grants	1,072				1,072
Playground grants	2,042		(232)		1,810
Wind Turbine grants	-				-
Conservation centre	8,457		(3,896)		4,561
Endangered species	155,307	21,464	(58,947)		117,824
Data base fund	-				-
Volunteers Coordinator	-				-
Total	166,878	21,464	(63,075)	-	125,267

26 Analysis of group net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	404,484	500,000	42,526	947,010
Cash at bank and in hand	833,806	628,294	87,108	1,549,208
Other net current assets/(liabilities)	5,802	-	-	5,802
Creditors of more than one year	(169,943)	-	-	(169,943)
Total	1,074,149	1,128,294	129,634	2,332,077

Analysis of group net assets between funds - previous year

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	393,630	500,000	59,971	953,601
Cash at bank and in hand	563,351	628,294	65,296	1,256,941
Other net current assets/(liabilities)	(42,450)	-	-	(42,450)
Creditors of more than one year	(156,328)	-	-	(156,328)
Total	758,203	1,128,294	125,267	2,011,764

27 Commitments under operating leases

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
At 31 March 2021, the group and charity had total commitments under non-cancellable operating leases as follows:				
Land and buildings:				
- Less than 1 year	29,950	29,950	-	-
-1-5 years	204,667	204,667	-	-
- Greater than 5 years	2,288,717	2,318,667	-	-
	2,523,334	2,553,284	-	-

28 Notes to the consolidated cash flow statements

28.1 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net incoming resources	320,313	28,626
Interest from investments	(697)	(2,521)
Loss on disposal	3,180	-
Depreciation	96,434	88,004
Amortisation	4,350	4,350
Decrease/(increase) in stocks	(10,878)	5,885
Decrease/(increase) in debtors	(65,075)	126,076
Decrease/(increase) in creditors	53,637	17,745
Net cash inflow from operating activities	401,264	268,165

28.2 Reconciliation of net cash flows to movements in net debt

	£
(Decrease)/Increase in cash in the year	292,267
Existing borrowing	-
Funds in from borrowing	-
Change in net funds	292,267
Net funds at 1 April 2020	1,256,941
Net funds at 31 March 2021	1,549,208

28.3 Analysis of changes in net debt

	At 1 April 2020 £	Cash flow £	Non-cash changes £	At 31 March 2021 £
Cash at bank and in hand	1,256,941	292,267		1,549,208
Overdrafts				
	1,256,941	292,267	-	1,549,208
Debt due within 1 year	(12,321)	12,321	-	-
Debt due after 1 year	-	-	-	-
Net cash	1,244,620	304,588	-	1,549,208