

Registered number: 04399827
Charity number: 1093702

WILDWOOD TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WILDWOOD TRUST
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Dr S A Black Professor R A Griffiths T J Murray A D L Price A K West J Worger (resigned 1 September 2025)
Company registered number	04399827
Charity registered number	1093702
Registered office	Wildwood Herne Common Herne Bay Kent CT6 7LQ
Company secretary	Mr A D L Price
Independent auditors	Xeinadin Audit Limited, Statutory Auditor Statutory Auditors 12 Conqueror Court Sittingbourne Kent ME10 5BH

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Acting Chair's Statement

After two very economically challenging years for Wildwood Trust, I am very pleased to report that this year has seen a significant and much-needed financial turnaround for the organisation alongside continued progression against its charitable objectives.

Despite continued national economic pressures, which saw visitor attractions and the charity sector deeply affected by the cost-of-living crisis, Wildwood has still managed to succeed in moving from a deficit position to a surplus. This positive result is the direct outcome of the Trust's financial turnaround strategy implemented at the start of the financial year. This strategy was reviewed monthly and delivered through a wide range of small but important initiatives and innovations across the Trust, enabling us to diversify income streams and manage our costs more effectively.

Those particular efforts, combined with the unwavering loyalty and support of our members, donors and wider community, have strengthened the Trust's finances and improved our long-term resilience. I extend my sincere thanks to our dedicated staff team, our exceptional volunteers, our loyal membership network, and our growing 'wilder' community. Without the hard work of these people, and their commitment, and belief in Wildwood's mission, the charity simply could not thrive.

Alongside this strong financial result, the Trust has made remarkable progress in delivering its charitable objectives. This year has seen record activity across our conservation and rewilding programmes, with advances in established and emerging projects, involving scientific insight, world-class practice and active partnerships.

The Blean Bison Project continues to attract significant national and international interest. Its success is inspiring other organisations to consider European bison as ecosystem engineers for transforming landscapes within large-scale rewilding initiatives. Wildwood has been pleased to advise several prospective projects of this type over the course of the year. While the Bison are our most high-profile initiative, we have continued to deliver an impressively broad portfolio of rewilding and conservation programmes including new native species translocation and reintroduction projects.

Wildwood is currently working on 12 active native species reintroduction projects, more than any other organisation in the UK. Key highlights from this year include:

Red-billed Chough: Successful completion of the second year of releases in Kent. The birds have integrated into the growing flock, with more than ten now flying wild in Kent's skies for the first time in over 200 years. This year also saw the first attempt at wild nesting from two birds released in the initial year.

Blean Bison: The herd continues to thrive, with two further calves born this year.

White-clawed Crayfish: Completion of the new breeding facility in Devon, with successful breeding achieved for release into newly established ark sites. The Devon ark site was completed this year, with introductions planned for next year. We also secured two years of additional National Lottery Heritage Fund support for this work.

Pine Marten: The South East Pine Marten Restoration Project progressed well, with feasibility and potential release sites under active exploration.

European Wildcat: Eleven wildcat kittens were bred in our new facility created as part of the Welsh Wildcat

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Project, delivered in partnership with Durrell Conservation Trust and the Vincent Wildlife Trust. This project aims to reintroduce wildcats to Wales.

Invertebrate Recovery Centre: Planning commenced for a new Native Species Invertebrate Recovery Centre at Wildwood Devon.

Hazel Dormice: Four dormice released through the national reintroduction programme this year were bred in our parks.

Key figures from the year illustrate the breadth of our impact:

190,290	Visitors visited one of our parks
13138	Children attended one of our education courses
209	Adults attended one of our conservation courses
12	Active Native species conservation projects
30	Separate items of news coverage
331 Million	Online reach across social media and news outlets

These achievements reflect an organisation delivering meaningful conservation outcomes while inspiring and engaging the public at scale.

I would like to conclude with an appeal to our members and supporters: if you are able, please consider making a donation to Wildwood Trust. Your support is essential in helping us continue our vital work to protect, restore and rewild Britain's most threatened species and habitats.

Yours faithfully,


Dr S A Black
Acting Chair of Trustees Wildwood Trust

Objectives and activities
Mission

Protecting, Conserving & Rewilding British Wildlife

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

(continued)

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

Key performance indicators

The trustees continue to develop Wildwood's Key Performance Indicators ("KPI"), which were titled Executive Information System. That system is a new tab on the monthly Management Information Pack. It focuses on six key strategic areas, with listed objectives:

1. Finance – generate sufficient funds to support the mission
2. Process – grow the trust in reputation and infrastructure

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FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

(continued)

3. Customer – grow trust membership & supporters to improve the visitor experience
4. People – build and retain a skilled team of employees that value and enjoy what they do
5. Conservation – to lead rewilding and the conservation of native species
6. Education – to inspire and educate children and the public.

The regular trustee sub-committees, in particular the Operations sub-committee ("OSC"), review the KPIs two-monthly, alongside the monthly management reviews by the Finance sub-committee ("FSC").

Public Benefit

Wildwood Trust is a leading independent conservation charity which addresses threats to nature. 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.

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

Trustee Induction and Development

Trustees 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.

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 focussed collection of British wildlife.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

(continued)

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.

Charitable activities

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 3 years.

Conservation

The Conservation & Rewilding Strategy has eight objectives, each of which has explicit links to the Vision Statements listed in the 'Wildwood Business Plan 2019-2025':

Objective 1

Engage, excite and inform the visitor about British Wildlife Conservation and the restoration of landscapes and ecological processes.

Objective 2

Train and support Conservation Practitioners in order to develop the necessary skills and expertise to conserve, manage and breed Wildwood focal species.

Objective 3

To lead on and influence best practice husbandry standards for species within the ICP and to produce BPG's for species whose breeding programmes are coordinated by Wildwood Trust.

Objective 4

Collaborate with partners to undertake scientific research to improve knowledge and understanding of socio-ecological requirements of threatened native species.

Objective 5

To expand and develop partnerships with like-minded organisations to help deliver our conservation and rewilding objectives linked to the reintroduction of keystone species and restoration of habitats.

Objective 6

Develop the ICP for Wildwood that encourages cross society collaboration and enables conservation breeding and reintroduction of focal species.

Objective 7

Provide leadership, advocacy, policy advice and demonstration projects in areas relating to green technologies and sustainable lifestyles.

Objective 8

To raise the profile and reputation of Wildwood as a leader in the field of British Wildlife Conservation and

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

(continued)

rewilding.

Notable achievements 2024-2025 in accordance with the above strategy:

Objective 1: In addition to visiting our two wildlife parks in Kent and Devon, we have engaged in a wide variety of public engagement events and activities focussed upon our native wildlife and its complex and diminishing habitats. Conservation staff have delivered talks and presentations to local interest groups, worked with local communities to set up citizen science projects monitoring small mammal populations, and developed free online resources and workshops for schools to inform, excite and enable human-wildlife coexistence. Wildwood has also worked closely with many media platforms including TV reports about Wildwood's many projects.

Objective 2: Wildwood continues to offer both online and in-person conservation courses to both the general public and conservation professionals. Work includes training ecological consultants and undertaking mitigation work for water voles during habitat restoration work. Wildwood annually offers conservation student placements to ensure graduates have experience working within the industry.

Objective 3: Wildwood continues to lead on and influence best practice husbandry standards for native species working with partners to ensure standardised methodology is used. We have worked with like-minded organisations to share monitoring methods for species including pine marten and harvest mice. The latter has informed a National survey methodology that is ongoing. Building upon work initiated at Jersey Zoo, we have developed husbandry guidelines for the breeding and conservation translocation of the red-billed chough.

Objective 4: Partnership work underpins much of Wildwood's conservation activity and collaboration with academic partners ensures our conservation objectives and actions are evidence-based. We work with a large number of universities and museums to gather and analyse data that fills knowledge gaps and improves our ecological understanding of our focal species and their habitat requirements. Partnerships with other organizations also help us to identify socio-economic barriers to species recovery such as human perceptions of missing species. We have collaborated to investigate human perceptions of beaver and red-billed chough reintroductions. Academic partnerships include Natural History Museum, the University of Kent Biosciences Lab, Royal Holloway University, Manchester Metropolitan University, Nottingham Trent University, the British Herpetological Society and Canterbury Christ Church University amongst others.

Objective 5: Wildwood has expanded and developed partnerships with like-minded organisations to deliver our rewilding objectives of species reintroduction and the restoration and reconnection of important habitats. Wildwood delivered a feasibility report on a woodland ecosystem restoration project in Cumbria and worked with project partners to scope for suitable release sites for wildcats outside of Scotland. Wildwood worked closely with project partners Paradise Park, Kent Wildlife Trust, and English Heritage on community and landowner engagement relating to the reintroduction of the red-billed chough into Kent. Well-established partnerships with the People's Trust for Endangered Species and ZSL have also been expanded to enable the conservation breeding for further reintroductions of the Hazel dormouse.

Objective 6: Wildwood works across the organisation to regularly review the species within the parks to make the best use of the expertise and facilities to the benefit of threatened native species. The species plan for Wildwood identifies the role of each species as either conservation, education, or research and the document is reviewed three times per year. Following a scoping discussion with conservation organisations in Devon, Wildwood identified a role of conservation breeding for the White-clawed crayfish and we developed a project to help the threatened population in Devon and Somerset.

Objective 7: Wildwood sits on a number of advisory groups that aim to advise and influence legislation and policy to increase biodiversity and offset the effects of climate change. These include the East Kent Beaver Advisory group and the Large Herbivore Working Group. These groups are set up to help resolve legislative barriers to implementing conservation and rewilding projects. Wildwood is also a member of BIAZA; the British and Irish Association of Zoos and Aquaria is a professional body representing the best zoos and aquariums in the UK that has the capacity to lobby for relevant legislation and policy. Directors of Wildwood have worked closely with BIAZA and were represented at an All Party Parliamentary reception.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

(continued)

Objective 8: Wildwood continues to raise its profile as a leader in the field of native species conservation and rewilding. In collaboration with partners we have engaged global audiences in high profile ecosystem restoration projects using Keystone species and have worked closely with policy makers and legislators to return missing species back into our landscape. From managing native species studbooks, to conservation project media launches and TV coverage, Wildwood is at the forefront of species reintroduction (which drives habitat restoration), conservation breeding and protection. Wildwood is a member of BIAZA and staff members sit on Native Species Working Groups and the Reintroduction Advisory Group sharing expertise and best practice.

Education

The Education departments are doing well despite the ongoing cost of living crisis. We are continuing to welcome returning schools and groups as well as new ones. New workshops, activities and events have been added to both park's programmes, diversifying our offerings and generating new income streams.

Our Kent site is delivering new holiday and toddler clubs. In addition, our other informal activities such as junior zoo keeper and night tours are continuing to run regularly. Many of the existing workshops have been revised and updated and have received excellent feedback. New workshops and tours have been developed such as the Health & Wellbeing tour.

This year at our Devon site the team have continued to make more activities available for those outside of our formal education programme such as running regular night tours, small mammal surveys skills courses, and foraging courses.

Support

Wildwood received considerable funding this year from a range of individual supporters, charitable trusts and foundations. Government funding to help us through the pandemic closures is now, thankfully, being reduced. The totals received in this financial year were:

- Charitable trusts and foundations: £469,451
- General donations £116,430

Wildwood is greatly appreciative for this support, which enables the protection of British wildlife.

Financial position

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 2025.

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:

- £1,250,000 for a contingency fund to protect the charitable activities in the event of prolonged park closure

Each designated fund is reviewed annually to ensure its continuing relevance. These are detailed within the accounts.

Financial review

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Honorary Treasurer's Statement

Between April 2024 and April 2025, the UK economy continued to experience sustained inflationary pressures, rising household costs, and constrained consumer spending. These conditions have presented significant challenges for the charity sector as a whole. Operating costs increased across the board, while many individuals and families had less discretionary income to spend on charitable donations or days out at attractions such as Wildwood Trust. In this context, the delivery of charitable objectives while maintaining financial stability required a careful, strategic, and proactive approach.

I am pleased to report that, despite these challenging conditions, Wildwood Trust achieved a surplus of £145,714 for the year. This surplus comprises an operating loss of £14,172 and a positive movement in restricted funds of £159,886. This marks a significant turnaround following two consecutive years of financial losses and reflects the resilience, commitment, and ingenuity of our staff, volunteers, Trustees, and supporters.

At the start of the financial year, the Trustees and Executive agreed a comprehensive financial turnaround strategy. The purpose of this strategy was to address rising costs, diversify and expand income streams, and establish a sustainable financial trajectory for the Trust. The strategy was reviewed regularly throughout the year to ensure effectiveness and agility. Across the organisation, a programme of initiatives was implemented, focusing on both cost management and income generation.

Key aspects of the strategy included:

Revenue Diversification: A range of new initiatives were trialled across the Trust, from commercial activities to charitable fundraising campaigns. Successful projects were expanded and refined, while those that did not meet expectations were discontinued.

Marketing and Digital Innovation: The introduction of a refreshed marketing and digital plan strengthened Wildwood's visibility and engagement with the public, supporters, and potential donors. This contributed directly to increased commercial and charitable income.

Cost Control and Operational Efficiency: Close monitoring of operational costs across all departments enabled the Trust to achieve efficiencies without compromising its charitable delivery.

The results of this strategy have been highly encouraging. After several years of relatively flat income, both commercial and charitable income streams increased, contributing materially to the surplus. At the same time, rigorous cost control and careful financial oversight enabled the Trust to deliver a positive operating performance. While the economic environment remains challenging, the strategic changes implemented by the Trustees and Executive have reversed the downward trend and positioned the Trust on a sustainable financial path.

Looking ahead, the year to April 2026 is expected to present additional challenges. Increases in Employers' National Insurance contributions and the National Minimum Wage will place further pressure on operational costs. Against this backdrop, maintaining a flexible and responsive approach to income generation will be essential. Key areas of focus will include continued development of digital fundraising, expansion of income-generating initiatives, and strict management of costs across the organisation.

Despite these challenges, Wildwood Trust continues to deliver exceptional charitable outcomes. The organisation remains at the forefront of native species reintroduction and conservation in the UK, with 12 active projects underway, alongside education and community engagement initiatives. The resilience demonstrated

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

over the past year provides confidence that the Trust is well-positioned to maintain and expand its impact while safeguarding long-term financial stability.

I would like to take this opportunity to extend my sincere thanks to all staff, volunteers, Trustees, members, and supporters. Your dedication, expertise, and commitment have been pivotal in securing this year's financial success and ensuring that Wildwood Trust continues to thrive, delivering vital conservation and educational outcomes.



A D L Price
Honorary Treasurer

Reserves Policy

Wildwood Trust's reserves policy is to maintain sufficient contingency funding 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.

The charity has overall increased reserves in the year by £145,714, with an increase in restricted funds of £159,886 and a decrease in unrestricted funds of £14,172. The trustees are happy with the funds level as there are sufficient contingency for operating activities.

Principal risks and uncertainties

The Trustees are satisfied that the executive 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.

Risk management is an integrated part of all organisational activities and procedures have been established for the monitoring and mitigation of risk. As part of annual insurance review, the insurers require completion of a risk questionnaire, which if considered inadequate would result in refusal of cover or increased premiums. The trust's approach is to manage risks rather than to allow them to overtake it. Inspections under the zoo licence also examine risks and preparedness. In both areas, the trust has been found to be implementing best practice.

Principal risks and uncertainties detailed

- Continuing uncertainties arising from the ongoing impact on visitor numbers due to the Covid-19 pandemic;
- Uncertainty impacting on the trust relating to an outbreak of animal disease or escape;
- Weather impacts to environment, infrastructure and surface water;
- Changes in the economic environment;
- Cyber Security and Data Protection;
- Health and Safety.

The trust is also conscious of the financial impact of the risks and strives to maintain adequate cash reserves to allow it to continue to trade in the event of risks which may impact its ability to generate cashflow.

Risk Assessment

Risks are assessed according to their likelihood to occur and their potential impact on the trust. This provides a score that identifies the principal risks and the creation of controls to mitigate those risks. Regular drills are arranged to ensure that staff and volunteers remain current and vigilant.

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TRUSTEES' REPORT (CONTINUED)
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Future Plans

The Trust implemented, in 2021, a 5 Year Strategy following wide consultation with staff and Trustees. The mission, vision, key strategies and values have already been set out above.

The strategy and related business plan are to be reviewed and rewritten in the next financial year setting the next long term strategy for the Trust.

Structure, governance and management

Constitution

Wildwood Trust is registered as a charitable company limited by guarantee and was set up by a Trust deed.

Methods of appointment or election of Trustees

The management of the Group and the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure and decision-making policies

The trustees have delegated day-to-day running of the charity to the Director General, Paul Whitfield, who is supported by the executive team.

Policies adopted for the induction and training of Trustees

On appointment, new Trustees, have an induction programme to familiarise themselves with the work of the trust and their role requirements. Inductions cover their core responsibilities plus a tailored section, personalised for their individual needs. Ongoing training is available through memberships of organisations such as Charity Finance Group, Charity Tax Group and British and Irish Association of Zoos and Aquariums. These organisations provide online access to CPD courses regularly.

Pay policy for key management personnel

The pay policy of the trust is approved by the Remuneration Committee, which may seek external legal advice. The Remuneration Committee is a sub-committee of the Trustee Board. It is made up of one Trustee, the director general and director of finance. The committee reviews the remuneration levels as part of the annual pay review, considering: the prevailing market conditions; relevant external benchmarks; staff retention and satisfaction; the charity budget; future plans and past performance. It includes an annual review of executive team pay in line with performance.

a. Related party relationships

Trading subsidiary (non-charitable activities)

In April 2023, a new company was formed as a wholly owned subsidiary of the charity. Wildwood Retail Limited took over running the shop and café in Kent, following best practice guidance from the Charity Commission, having consulted both the auditors and counsel.

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TRUSTEES' REPORT (CONTINUED)
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Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

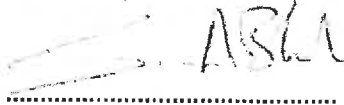
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Xeinadin Audit Limited, Statutory Auditor, have indicated their willingness to continue in office.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Dr S A Black
(Trustee)
Date: 18 March 2026

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILDWOOD TRUST

Opinion

We have audited the financial statements of Wildwood Trust (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2025 set out on pages 17 to 41. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 of the parent charitable company's affairs as at 31 March 2025 and of the Group's 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 Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILDWOOD TRUST (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' 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.

Opinion on other matters 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the 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 in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charity has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity financial statements 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Group strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the 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.

Auditors' 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

WILDWOOD TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILDWOOD TRUST (CONTINUED)

from material misstatement, whether due to fraud or error, and to issue an Auditors' 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Companies Act 2006, Charities Act 2011; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); Employment Law; Data Protection Legislation; The Code of Fundraising Practice; and Safeguarding Regulations as they affect the direct charitable activities of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected transactions;
- tested the appropriateness of journal entries;
- tested authorisation of expenditure;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

To address the risk that revenue could be misstated due to fraud, we:

- obtained an understanding of the charity's revenue recognition policies and compared these to the accounting standard;
- performed a walkthrough to confirm our understanding of the processes and controls through which the charity initiates, records, processes and reports revenue transactions;
- tested a sample of revenue transactions to supporting evidence; and
- tested, on a sample basis, revenue related balances in the balance sheet.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and

WILDWOOD TRUST
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILDWOOD TRUST (CONTINUED)

regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

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, and to the charitable company's Trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Thirairatnam Sudarshan FCCA (Senior Statutory Auditor)
Xeinadin Audit Limited
Statutory Auditor
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

20 March 2026

Xeinadin Audit Limited, Statutory Auditor are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

WILDWOOD TRUST
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Note				
Income from:					
Donations and legacies	2	116,430	469,451	585,881	242,210
Charitable activities	3	2,965,668	-	2,965,668	2,750,423
Other trading activities	4	858,820	-	858,820	700,987
Investments	5	1,500	-	1,500	2,640
Other income	6	20,537	-	20,537	11,940
Total income		3,962,955	469,451	4,432,406	3,708,200
Expenditure on:					
Raising funds	7	1,812,978	-	1,812,978	1,847,807
Charitable activities	8	2,164,149	309,565	2,473,714	2,391,834
Total expenditure		3,977,127	309,565	4,286,692	4,239,641
Net movement in funds		(14,172)	159,886	145,714	(531,441)
Reconciliation of funds:					
Total funds brought forward		1,772,049	67,417	1,839,466	2,370,907
Net movement in funds		(14,172)	159,886	145,714	(531,441)
Total funds carried forward		1,757,877	227,303	1,985,180	1,839,466

WILDWOOD TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04399827

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	13	37,953	51,667
Tangible assets	14	1,576,435	1,647,607
		<u>1,614,388</u>	<u>1,699,274</u>
Current assets			
Stocks	16	39,124	51,953
Debtors	17	370,083	354,065
Cash at bank and in hand		446,531	248,235
		<u>855,738</u>	<u>654,253</u>
Current liabilities			
Creditors: amounts falling due within one year	18	(301,719)	(311,511)
Net current assets		<u>554,019</u>	<u>342,742</u>
Total assets less current liabilities		<u>2,168,407</u>	<u>2,042,016</u>
Creditors: amounts falling due after more than one year	19	(183,227)	(202,550)
Total net assets		<u><u>1,985,180</u></u>	<u><u>1,839,466</u></u>

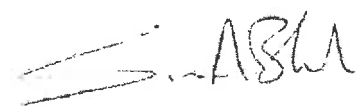
WILDWOOD TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04399827

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Charity funds			
Restricted funds	20	227,303	67,417
Unrestricted funds			
Designated funds	20	1,250,000	1,250,000
General funds	20	507,877	522,049
Total unrestricted funds	20	1,757,877	1,772,049
Total funds		1,985,180	1,839,466

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Dr S A Black
 (Trustee)
 Date: 18 March 2026

The notes on pages 23 to 41 form part of these financial statements.

WILDWOOD TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04399827

CHARITY BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	13	37,953	51,667
Tangible assets	14	1,506,945	1,569,859
Investments	15	45,766	45,766
		<u>1,590,664</u>	<u>1,667,292</u>
Current assets			
Debtors	17	725,873	690,429
Cash at bank and in hand		359,801	214,375
		<u>1,085,674</u>	<u>904,804</u>
Current liabilities			
Creditors: amounts falling due within one year	18	(151,478)	(200,325)
Net current assets		<u>934,196</u>	<u>704,479</u>
Total assets less current liabilities		<u>2,524,860</u>	<u>2,371,771</u>
Total net assets		<u><u>2,524,860</u></u>	<u><u>2,371,771</u></u>

WILDWOOD TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04399827

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Charity funds			
Restricted funds	20	227,302	108,283
Restricted funds	20	227,302	108,283
Unrestricted funds			
Designated funds	20	1,250,000	1,250,000
General funds	20	1,047,558	1,013,488
Total unrestricted funds	20	2,297,558	2,263,488
Total funds		2,524,860	2,371,771

The Charity's net movement in funds for the year was £236,615 (2024 - £(388,100)).

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Dr S A Black
 (Trustee)
 Date: 18 March 2026

The notes on pages 23 to 41 form part of these financial statements.

WILDWOOD TRUST
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	234,389	(525,465)
Cash flows from investing activities		
Dividends, interests and rents from investments	1,500	2,640
Purchase of intangible assets	-	(13,680)
Purchase of tangible fixed assets	(37,593)	(42,176)
Net cash used in investing activities	(36,093)	(53,216)
Change in cash and cash equivalents in the year	198,296	(578,681)
Cash and cash equivalents at the beginning of the year	248,235	826,916
Cash and cash equivalents at the end of the year	446,531	248,235

The notes on pages 23 to 41 form part of these financial statements

WILDWOOD TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Wildwood Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

1.2 Going concern

The trustees, having made appropriate enquiries, consider that adequate resources exist for the charitable company to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the period ended 31 March 2025. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees are of the opinion that the charitable company will have sufficient resources to meet the liabilities as they fall due.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

WILDWOOD TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Intangible assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Computer software	- 20 % straight line
Goodwill	- 20 % straight line

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	- 2% on cost
Long-term leasehold property	- 10% on cost
Plant and machinery	- 10% on cost
Motor vehicles	- 10% on cost
Fixtures and fittings	- 10% on cost

1.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

WILDWOOD TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

1.13 Financial instruments

The Group 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

WILDWOOD TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies (continued)

1.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	116,430	469,451	585,881	242,210
<i>Total 2024</i>	<i>87,488</i>	<i>154,722</i>	<i>242,210</i>	

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Animal collection - Admissions and events	953,226	953,226	927,464
Animal collection - Membership subscriptions	1,876,342	1,876,342	1,543,301
Conservation programmes	38,441	38,441	50,650
Education	97,659	97,659	229,008
	2,965,668	2,965,668	2,750,423
<i>Total 2024</i>	<i>2,750,423</i>	<i>2,750,423</i>	

WILDWOOD TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Sales	846,196	846,196	694,897
Other Income	12,624	12,624	6,090
	<u>858,820</u>	<u>858,820</u>	<u>700,987</u>
<i>Total 2024</i>	<u>700,987</u>	<u>700,987</u>	

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank Interest receivable	1,500	1,500	2,640
	<u>2,640</u>	<u>2,640</u>	
<i>Total 2024</i>	<u>2,640</u>	<u>2,640</u>	

6. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Other operating income	20,537	20,537	11,940
	<u>11,940</u>	<u>11,940</u>	
<i>Total 2024</i>	<u>11,940</u>	<u>11,940</u>	

WILDWOOD TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Office expenses - Other	23,345	23,345	153,549
Cost of other trading activities	459,900	459,900	510,747
Administration expenses	456,279	456,279	320,774
Administration staff costs	868,369	868,369	860,974
Administration depreciation	5,085	5,085	1,764
	<u>1,812,978</u>	<u>1,812,978</u>	<u>1,847,808</u>
<i>Total 2024</i>	<u>1,847,808</u>	<u>1,847,808</u>	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Animal collection costs, education and conservation	<u>2,164,149</u>	<u>309,565</u>	<u>2,473,714</u>	<u>2,391,834</u>
<i>Total 2024</i>	<u>2,000,850</u>	<u>390,984</u>	<u>2,391,834</u>	

WILDWOOD TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Animal collection costs, education and conservation	2,458,811	14,903	2,473,714	2,391,834
<i>Total 2024</i>	<i>2,385,834</i>	<i>6,000</i>	<i>2,391,834</i>	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Governance costs	14,903	14,903	6,000
<i>Total 2024</i>	<i>6,000</i>	<i>6,000</i>	

10. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	9,750	7,594

11. Staff costs

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Wages and salaries	2,050,773	1,881,536	1,248,217	1,080,681
Social security costs	161,021	150,449	109,927	101,699
Other pension costs	54,356	50,549	39,637	39,180
	2,266,150	2,082,534	1,397,781	1,221,560

WILDWOOD TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	Group 2025 No.	<i>Group 2024 No.</i>
Average number of staff	97	<i>99</i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	<i>Group 2024 No.</i>
In the band £90,001 - £100,000	1	<i>1</i>

The key management personnel of the Charity comprise the trustees, the Director General and Directors of Zoo Operations, Conservation, External Relations and Finance. The total employee benefits of the key management personnel of the charity were £250,410 (2024 - £241,660).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

Trustees were reimbursed expenses amounting to £Nil during the year (2024 - £575). No charity trustee received payment for professional or other services supplied to the charity (2024 - £Nil).

WILDWOOD TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Intangible assets

Group

	Website and brand £
Cost	
At 1 April 2024	74,820
At 31 March 2025	<u>74,820</u>
Amortisation	
At 1 April 2024	23,153
Charge for the year	13,714
At 31 March 2025	<u>36,867</u>
Net book value	
At 31 March 2025	<u><u>37,953</u></u>
At 31 March 2024	<u><u>51,667</u></u>

WILDWOOD TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Intangible assets (continued)

Charity

	Computer software £
Cost	
At 1 April 2024	74,820
At 31 March 2025	<u>74,820</u>
Amortisation	
At 1 April 2024	23,153
Charge for the year	13,714
At 31 March 2025	<u>36,867</u>
Net book value	
At 31 March 2025	<u><u>37,953</u></u>
At 31 March 2024	<u><u>51,667</u></u>

WILDWOOD TRUST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Tangible fixed assets

Group	Freehold property £	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation							
At 1 April 2024	1,626,554	905,638	106,618	16,904	6,748	6,105	2,668,567
Additions	30,093	-	-	-	-	7,500	37,593
At 31 March 2025	1,656,647	905,638	106,618	16,904	6,748	13,605	2,706,160
Depreciation							
At 1 April 2024	237,403	689,898	79,847	8,907	995	3,910	1,020,960
Charge for the year	54,085	46,466	5,833	1,010	788	583	108,765
At 31 March 2025	291,488	736,364	85,680	9,917	1,783	4,493	1,129,725
Net book value							
At 31 March 2025	1,365,159	169,274	20,938	6,987	4,965	9,112	1,576,435
At 31 March 2024	1,389,151	215,740	26,771	7,997	5,753	2,195	1,647,607

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Tangible fixed assets (continued)

Charity

	Freehold property £	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation						
At 1 April 2024	1,337,541	905,638	100,703	16,904	6,748	2,367,534
At 31 March 2025	1,337,541	905,638	100,703	16,904	6,748	2,367,534
Depreciation						
At 1 April 2024	20,000	689,898	77,875	8,907	995	797,675
Charge for the year	10,000	46,466	4,650	1,010	788	62,914
At 31 March 2025	30,000	736,364	82,525	9,917	1,783	860,589
Net book value						
At 31 March 2025	1,307,541	169,274	18,178	6,987	4,965	1,506,945
At 31 March 2024	1,317,541	215,740	22,828	7,997	5,753	1,569,859

15. Fixed asset investments

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Fixed asset investments (continued)

	Unlisted investments £
Charity	
Cost or valuation	
At 1 April 2024	45,766
At 31 March 2025	<u>45,766</u>
Net book value	
At 31 March 2025	45,766
At 31 March 2024	<u>45,766</u>

16. Stocks

	Group 2025 £	Group 2024 £
Stocks	<u>39,124</u>	<u>51,953</u>

17. Debtors

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Due within one year				
Trade debtors	249,065	106,416	219,375	75,753
Amounts owed by group undertakings	-	-	449,567	412,969
Prepayments and accrued income	121,018	101,993	56,931	56,051
Gift aid reclaimable	-	145,656	-	145,656
	<u>370,083</u>	<u>354,065</u>	<u>725,873</u>	<u>690,429</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

18. Creditors: Amounts falling due within one year

	Group 2025 £	<i>Group 2024 £</i>	Charity 2025 £	<i>Charity 2024 £</i>
Trade creditors	155,498	<i>132,886</i>	79,276	<i>83,163</i>
Amounts owed to group undertakings	-	<i>-</i>	3,345	<i>-</i>
Other taxation and social security	25,941	<i>27,829</i>	-	<i>-</i>
Other creditors	27,520	<i>75,810</i>	25,356	<i>75,625</i>
Accruals and deferred income	85,485	<i>67,979</i>	36,226	<i>34,530</i>
Pension control	7,275	<i>7,007</i>	7,275	<i>7,007</i>
	301,719	<i>311,511</i>	151,478	<i>200,325</i>

19. Creditors: Amounts falling due after more than one year

	Group 2025 £	<i>Group 2024 £</i>
Other creditors	183,227	<i>202,550</i>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Designated Funds - all funds	1,250,000	-	-	1,250,000
General funds				
General fund	522,049	3,962,955	(3,977,127)	507,877
Total Unrestricted funds	1,772,049	3,962,955	(3,977,127)	1,757,877
Restricted funds				
Endangered species	67,417	469,451	(309,565)	227,303
Total of funds	1,839,466	4,432,406	(4,286,692)	1,985,180

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

20. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
Contingency fund	1,250,000	-	-	-	1,250,000
Investment fund	500,000	-	-	(500,000)	-
Legacy stabilisation fund	163,140	-	-	(163,140)	-
School of rewilding fund	200,000	-	-	(200,000)	-
	<u>2,113,140</u>	<u>-</u>	<u>-</u>	<u>(863,140)</u>	<u>1,250,000</u>
General funds					
General fund	(45,912)	3,553,478	(3,848,657)	863,140	522,049
	<u>(45,912)</u>	<u>3,553,478</u>	<u>(3,848,657)</u>	<u>863,140</u>	<u>522,049</u>
Total Unrestricted funds	<u>2,067,228</u>	<u>3,553,478</u>	<u>(3,848,657)</u>	<u>-</u>	<u>1,772,049</u>
Restricted funds					
Endangered species	303,680	154,722	(390,985)	-	67,417
	<u>303,680</u>	<u>154,722</u>	<u>(390,985)</u>	<u>-</u>	<u>67,417</u>
Total of funds	<u>2,370,908</u>	<u>3,708,200</u>	<u>(4,239,642)</u>	<u>-</u>	<u>1,839,466</u>

WILDWOOD TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Designated funds	1,250,000	-	-	1,250,000
General funds	522,049	3,962,955	(3,977,127)	507,877
Restricted funds	67,417	469,451	(309,565)	227,303
	<u>1,839,466</u>	<u>4,432,406</u>	<u>(4,286,692)</u>	<u>1,985,180</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	2,113,140	-	-	(863,140)	1,250,000
General funds	(45,912)	3,553,478	(3,848,657)	863,140	522,049
Restricted funds	303,680	154,722	(390,985)	-	67,417
	<u>2,370,908</u>	<u>3,708,200</u>	<u>(4,239,642)</u>	<u>-</u>	<u>1,839,466</u>

Restricted funds

During the year, the charity received donations and grants to be applied to specific purposes as listed below:

Chough: to release chough in Dover area as part of an ongoing conservation project

Bear: to cover the cost of bringing bears to Devon park and their ongoing care

Wildcat: for research into wildcat behaviour

Wildcat appeal: to expand the breeding facilities in Kent park

Beaver: to build a beaver rescue enclosure in Devon park

Crayfish: to rescue, survey and captive breed white-clawed crayfish in Devon

Blean: ongoing costs for bison conservation project

Kent Harvest Mouse: to cover ongoing care and survey work

Pine Marten: to care for species on site for future rewilding project

Gordon Honor: to refurbish specific areas in devon park incl red squirrel walkthrough, café, and pathways

Citizen zoo deposit: for Watervole contract in 2026-27

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,349,132	227,303	1,576,435
Intangible fixed assets	37,953	-	37,953
Current assets	855,738	-	855,738
Creditors due within one year	(301,719)	-	(301,719)
Creditors due in more than one year	(183,227)	-	(183,227)
Total	1,757,877	227,303	1,985,180

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

	Group 2025 £	Group 2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	145,714	(531,441)
Adjustments for:		
Depreciation charges	108,765	109,869
Amortisation charges	13,714	18,064
Dividends, interests and rents from investments	(1,500)	(2,640)
Decrease in stocks	12,829	10,740
Increase in debtors	(16,018)	(217,846)
Increase/(decrease) in creditors	(29,115)	87,789
Net cash provided by/(used in) operating activities	234,389	(525,465)

24. Analysis of cash and cash equivalents

	Group 2025 £	Group 2024 £
Cash in hand	446,531	248,235
Total cash and cash equivalents	446,531	248,235

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

25. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	248,235	198,296	446,531
	<u>248,235</u>	<u>198,296</u>	<u>446,531</u>

26. Members' liability

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. 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.

27. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025.