

WILDLIFE VETS INTERNATIONAL

England & Wales · Charity number 1109670

Details

Other names	WVI
Status	Registered
Legal form	Charitable company
Company number	05186286
Registered	2005-05-25
Register	View on the Charity Commission register

Contact

Address	Wildlife Vets International Station House Parkwood Street Keighley West Yorkshire BD21 4NQ
Phone	01535661298
Email	info@wildlifevetsinternational.org
Website	www.wildlifevetsinternational.org

Activities

Objects: THE PROMOTION, FOR THE PUBLIC BENEFIT, OF THE CONSERVATION OF RARE AND ENDANGERED SPECIES AND THEIR HABITATS WORLDWIDE, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF VETERINARY SERVICES.

Activities: Wildlife Vets International exists to apply specialist veterinary expertise to animal conservation projects, worldwide. This is achieved by training local vets and field biologists, undertaking research, investigating disease, assisting with project planning, and working in conjunction with NGOs and local communities to promote the conservation of rare and endangered species and their habitats.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE.
- Greece
- India
- Mauritius
- Nepal
- Spain

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£102,690	£166,257	-	-
2024-03-31	£153,253	£164,355	-	-
2022-12-31	£127,312	£131,496	-	-
2021-12-31	£97,631	£93,316	-	-
2020-12-31	£44,099	£36,836	-	-

Trustees

Name	Role	Appointed
Prof Anna Louise Meredith OBE	Chair	2024-06-24
Andrew Morrow		2023-08-14
Chantelle Brandwood		2024-07-23
Fiona Bowers		2025-09-24
PETER CHARLES COE		2012-06-01
Peter Wildman Kettlewell		2022-05-02

WILDLIFE VETS INTERNATIONAL

England & Wales - Charity number 1109670

Accounts

Wildlife Vets International

Charity number 1109670

A company limited by guarantee number 05186286

Annual Report and Financial Statements for the year ended 31 March 2025



Wildlife Vets International

Annual Report and Financial Statements for the year ended 31 March 2025

Contents	Page
Trustees' report	2 to 7
Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 to 19

Prepared by West Yorkshire Community Accountancy Service CIO

Wildlife Vets International

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Dr Miranda Stevenson OBE	Chair	
Mr Andrew Morrow	Treasurer	
Mr Peter Coe		
Mr Ken Elliott		
Dr Peter Kettlewell		
Prof Anna Meredith OBE		Appointed 24 June 2024
Ms Chantelle Brandwood		Appointed 23 July 2024

Patron Ms Sharon Miller

Charity number 1109670 Registered in England and Wales

Company number 05186286 Registered in England and Wales

Registered and principal address	Bankers
Station House	CAF Bank Ltd
Parkwood Street	25 Kings Hill Avenue
Keighley	Kings Hill
BD21 4NQ	West Malling
	ME19 4JQ

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 21 July 2004. It is governed by a memorandum and articles of association as amended by special resolution dated 28 April 2005 and 23 July 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

The promotion, for the public benefit, of the conservation of rare and endangered species and their habitats worldwide, in particular but not exclusively by the provision of veterinary services.

The charity's main activities

Wildlife Vets International aims to achieve its objectives by providing in-country veterinary support and establishing sustainable capacity through partnership with local organisations, increasing both human and animal welfare.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of environmental protection or improvement.

Achievements and performance

Training Vets to ensure that, in particular, those working in high biodiverse regions have the tools and knowledge they need to protect threatened species and restore biodiversity.

ARCHELON Sea Turtle Rescue Centre, Greece

As part of our long-term partnership with the rescue centre, Matthew Rendle RVN visited in September 2024. He was able to provide training to wildlife vet Noi Psaroudaki, who is now supporting the centre in a volunteer capacity. In particular, Matt was able to talk Noi and her colleagues through the placing of a feeding tube under anaesthesia, significantly boosting the confidence of the local team in their ability to perform future procedures.

Matt also delivered and set up an improvised normobaric chamber, which he had earlier designed in partnership with Burtons Veterinary Equipment. This provides oxygen therapy to promote wound healing in injured turtles. The concept is new and as yet unproven; however, the preliminary results from ARCHELON are very promising and suggest that use of the chamber can significantly reduce the amount of time turtles need to spend in captivity. This not only reduces their overall trauma but means the centre can potentially treat more cases over a given time period.

Disease Surveillance for the Seychelles Endemic Bird Species

Avian expert, Johanna Storm, spent four weeks in the Seychelles in September/October in order to train local conservationists in how to capture, handle, take samples from, and provide first aid to, the islands' unique bird species. The training included blood sampling, giving fluids, and taking oropharyngeal and cloacal swabs. This was in response to earlier unexplained deaths of sea birds locally, and the concern that an unidentified pathogen could pose a risk to other avian species, including those particularly low in numbers, like the Seychelles magpie robin and black parrot.

Johanna worked intensively with local conservation teams on Praslin, Fregate, Cousin, Aride and Cousine Islands. The samples have since been tested by APHA and while no disease was detected, Johanna's work has ensured that the local teams have a robust framework in place for on-going health surveillance. This visit is a continuation of Johanna's long term support for the recovery of bird species in the Seychelles.

Operation Avian 2025, India

Matthew Rendle RVN, Hayley Ayers RVN, vet Ashley Clayton and vet Stefan Harsch returned to India in January for this year's Operation Avian conference and workshops, in collaboration with local animal welfare organisation, RAKSHA Jaipur. They facilitated an educational day for 40 rehabilitators, a day of avian medicine lectures for over 70 attendees, followed by a day focussed on endangered species, and two practical days for over 70 vets. These involved hands-on tasks using cadavers to implement techniques demonstrated by Ashley and Stefan. The team then spent four days supporting RAKSHA with casualties of the annual kite-flying festival coming into both the clinic and roadside camps, with well over 100 birds being seen on the last day.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

Operation Avian 2025, India continued

This is the third year we have been part of a structured Operation Avian conference and training, but follows on from many years of support to local vets and rehabbers during the kite-flying festival, which sees tens of thousands of birds killed and injured by carelessly discarded kite-string every year, among them some of India's most endangered species. The expanded Operation Avian format provides a more structured opportunity to train those most likely to encounter endangered species like the white-rumped vulture and lesser florican.

Health Checks for white-naped mangabeys, Ghana

Matthew Rendle RVN has been collaborating with West African Primate Conservation Action (WAPCA) in Ghana since 2020, as they work towards being in a position to release a number of currently captive white-naped mangabeys, an endangered primate, into the wild. Matt has been providing training and support, both remotely and in person, to the veterinary and keeper team, while vet Jane Hopper produced the Disease Risk Assessment which will inform any release. Two local vets who oversee the care of the mangabeys have also attended CPD training in the UK.

This year Matt headed a team comprising himself, vet Pip Dobbs (Twycross Zoo), Hayley Ayers RVN and Sam Ashfield RVN (Twycross Zoo), who visited Ghana in March in order to assist the local (Wildlife Division of the Forestry Commission) team in carrying out essential pre-release health checks and biomedical sampling of eleven mangabeys housed in the forested enclosure at Kumasi Zoo. This was an important opportunity to reinforce and refresh training in anaesthesia and health surveillance. The health checks were designed to uncover any underlying issues or diseases that might compromise a future release and provide essential data to inform WAPCA's objective of enhancing the genetic sustainability of fragmented wild populations.

Interventions in Wild Animal Health (IWAH) course 2025, Kenya: Dr Nic Masters

Dr Masters (WVI Veterinary Advisor & Toronto Zoo Director of Wildlife Health) is an expert in wildlife immobilisation and field anaesthesia, and a highly valued member of the IWAH training team. We were delighted to facilitate his attendance at this year's IWAH course, which is a renowned opportunity for vets to build wildlife health knowledge and skills. This year, the course took place outside India for the first time, potentially widening participation for vets from other regions and particularly African countries.

International Zoo and Wildlife Health Conference, India

At the end of April we provided funding for two Nepali delegates, Assistant Professor and pathologist, Dr Bikash Puri (Agricultural and Forestry University), and wildlife vet, Dr Dibya Paudel (National Trust for Nature Conservation), to attend the 15th Annual Convention of the Association of Indian Zoo and Wildlife Veterinarians and the associated International Zoo and Wildlife Health Conference in Jabalpur, India. For both, this was the first time they had had a chance to take part in a large international conference and it was an invaluable opportunity to connect with peers to share knowledge and experience.

Dr Puri and Dr Paudel both gave oral presentations at the conference. Bikash spoke about recent developments in the veterinary pathology department of his university, and how this is contributing to disease investigation in wildlife. His long term aim is to strengthen the diagnostic and disease surveillance capacity of the wildlife health sector in Nepal. Dibya, who is currently taking an MSc in pathology, presented a review of recent post-mortem findings among wild felids at the Central Zoo in Kathmandu. Both delegates reported that attending and presenting at the conference gave them a significant confidence boost and was highly motivating in terms of their future work and desire to pursue similar opportunities.

Interventions in Wild Animal Health (IWAH) course 2025, Kenya: Dr Atuman Yakubu

Thanks to the generous support of teleconsultancy corporate VetCT, we were able to fund the attendance of Nigerian vet, Dr Atuman Yakubu, on this year's IWAH course, which took place outside India for the first time. IWAH is a world-renowned opportunity for vets to build wildlife health knowledge and skills. Dr Yakubu stood out in a field of strong candidates thanks to his impressive commitment to teaching himself about wildlife health and implementing disease surveillance measures, often with little access to support. He is passionate about sharing knowledge and training future wildlife vets in Nigeria. We look forward to following his progress.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

Brian Miller Memorial Bursary Fund

The Brian Miller Memorial Bursary fund was established in April 2024, following Mr Miller's untimely death. It was made possible by the generous support of Brian's wife, Barbara Miller, and his daughter, Sharon Miller, a co-founder of WVI. Thanks to additional support from the Metamorphosis Foundation we were able to provide three bursaries in the first year of the scheme. The emphasis was on supporting veterinary professionals to access training that would otherwise not be available to them. Options are often particularly limited in some of the world's most biodiverse regions.

From a field of strong candidates, we were delighted to be able to make awards to Dr Priscila Peralta-Aguilar from Peru, Dr Afifah Hasna from Indonesia, and Dr Gala Ortiz from Argentina. Dr Peralta-Aguilar used the award to attend the ten-day Malilangwe Wildlife Capture School in Zimbabwe in February. This is a well-regarded course in chemical and physical restraint of wildlife and the skills learnt are proving invaluable in her ongoing work, which includes the reintroduction of lions to Gabon. In May, the bursary enabled Dr Hasna to present her work with captive breeding of anoa, a small buffalo, at the European Association of Zoo and Wildlife Veterinarians (EAZWV) Conference in Győr, Hungary, which was very well received. This was also a vital opportunity for her to network with the wider international wildlife health community. Dr Ortiz's award allowed her to undertake an online course provided by the Center for Wildlife Studies in Wildlife Capture and Immobilization. Part of her work involves training new vets and field technicians and she has found that the course has enhanced the way she herself teaches and shares knowledge, in addition to influencing her own clinical practice in the field.

Sharing knowledge and supporting learning in order to grow as a hub for wildlife health expertise, research and advocacy.

Development of Blood Analysis Kits for use in the field, Nepal

Dr Jess Bodgener is developing and testing point-of-care blood analysis kits that can be used in the field, alongside an anaesthetised animal, in order to promptly analyse blood samples and intervene where necessary. The panel is based on the emergency medicine concept of a 'minimum database' and will provide information on a patient's lactate, blood glucose, urea and creatinine, total solids and packed cell volume. The kits will comprise of a robust, simple, portable, battery-operated centrifuge, constructed using a Dremel rotary tool, and a point of care glucometer, lactate meter and renal function meter. The glucometer and lactate meter have both been designed for use in veterinary species. The renal analyser has been developed for use in people and will be trialled in pets in the UK to validate its use in veterinary species.

By providing immediate feedback, the kits would allow vets to make informed decisions about the best options for an immobilised animal, including mitigation of possible effects of capture myopathy and other impacts of field anaesthesia. This information will improve safety and outcomes, and could prove invaluable to vets working with some of the world's most threatened species in the field and in basic rescue and rehabilitation facilities.

Developing New Diagnostic Tests for Canine Distemper Virus in Big Cats, University of Kent (and Cornell University)

Canine Distemper Virus (CDV) is now recognised as a global problem for big cats in the wild. For example, exposure to the virus has now been documented in wild tigers in India, Indonesia, Malaysia and Nepal, and it is now recognised as a significant threat to large carnivores worldwide. Although significant efforts, supported by WVI, have gone into understanding and developing methods for tracing exposure to CDV in wild populations, this has been challenging, given the lack of simple diagnostic tests available for use outside specialist laboratories. Commercial kits are available but are only suitable for testing domestic dogs.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

Developing New Diagnostic Tests for Canine Distemper Virus in Big Cats, University of Kent (and Cornell University) continued

In collaboration with Wild Cats Conservation Alliance, we are part-funding a multidisciplinary project which aims to develop rapid diagnostic devices which are not species specific, such as enzyme linked immunosorbent assays (ELISA) and lateral flow tests (LFT). The intention is that these could be used in or near the field to promptly demonstrate previous exposure to the virus. The project is lab based and involves the genetic modification of bacteria to produce proteins found on the surface of the virus. This is painstaking work, but progress is promising. Future work will involve testing whether the proteins can be recognised by CDV antibodies in a lab setting, before working with other partners to test samples from tigers.

Investigating the Health of Conflict Leopards in Nepal

Human-wildlife conflict is a serious problem in Nepal, with leopards in particular involved in numerous attacks, often on children. Dr Jess Bodgener is seeking to understand more about the health of Nepal's leopards and whether ill-health could be playing a role in conflict encounters. In 2022, Jess was part of a team investigating canine distemper virus (CDV) in Nepal. Their work revealed that 30% of leopards had been exposed to CDV, which can not only be fatal but can also lead to behavioural changes, including loss of fear. This could be part of a wider problem – with sick or injured animals struggling to catch prey and being forced to attack livestock or people as result. Jess is working alongside local teams to conduct health assessments and post mortems. As part of her project, Jess is committed to local testing of all her samples, which is contributing to a wider effort, led by Cornell University, to increase Nepal's capacity in wildlife pathology.

Jess is also working with the National Innovation Centre in Kathmandu to produce a low-cost open source GPS collar that could be used to monitor conflict leopards that have been relocated. Evidence on the efficacy of translocating conflict animals is mixed. The hope is that this work will reveal whether it is working in Nepal, or whether it simply moves the problem to another area.

Financial review

The net expenditure for the year was £63,567, including net expenditure of £9,849 on unrestricted funds and net expenditure of £53,718 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £68,404.

In terms of retention of reserves, the trustees, have decided to maintain reserves of up to 6 months core operating expenditure in order to ensure that the charity is in a position to close down in an orderly manner. As at 31 March 2025 the trustees believe the level of reserves needed for such purposes equates to £32,900.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on

Signed: (Trustee)

Name:

Wildlife Vets International

Independent examiner's report to the trustees of Wildlife Vets International

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Rhys North ACA

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wildlife Vets International
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	15 month period ending 31 March 2024 Total funds £
Income from:					
Donations and legacies	(2)	56,950	31,775	88,725	133,574
Other trading activities	(3)	10,458	-	10,458	15,843
Investment income	(4)	3,507	-	3,507	3,836
Total income		<u>70,915</u>	<u>31,775</u>	<u>102,690</u>	<u>153,253</u>
Expenditure on:					
Raising funds	(5)	30,417	-	30,417	21,327
Charitable activities	(6)	53,537	82,303	135,840	143,028
Total expenditure		<u>83,954</u>	<u>82,303</u>	<u>166,257</u>	<u>164,355</u>
Net income / (expenditure)		<u>(13,039)</u>	<u>(50,528)</u>	<u>(63,567)</u>	<u>(11,102)</u>
Transfers between funds		<u>3,190</u>	<u>(3,190)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(9,849)</u>	<u>(53,718)</u>	<u>(63,567)</u>	<u>(11,102)</u>
Fund balances brought forward		<u>78,739</u>	<u>110,720</u>	<u>189,459</u>	<u>200,561</u>
Fund balances carried forward	(8)	<u>68,890</u>	<u>57,002</u>	<u>125,892</u>	<u>189,459</u>

All incoming resources and resources expended derive from continuing activities.

Wildlife Vets International
Balance sheet
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(9) 486	-	486	972
Total fixed assets	<u>486</u>	<u>-</u>	<u>486</u>	<u>972</u>
Current assets				
Debtors and prepayments	(10) 6,410	-	6,410	4,891
Cash at bank	64,746	57,002	121,748	199,861
Total current assets	<u>71,156</u>	<u>57,002</u>	<u>128,158</u>	<u>204,752</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(11) 2,752	-	2,752	16,265
Total current liabilities	<u>2,752</u>	<u>-</u>	<u>2,752</u>	<u>16,265</u>
Net current assets / (liabilities)	<u>68,404</u>	<u>57,002</u>	<u>125,406</u>	<u>188,487</u>
Total assets less current liabilities	<u>68,890</u>	<u>57,002</u>	<u>125,892</u>	<u>189,459</u>
Net assets	<u>68,890</u>	<u>57,002</u>	<u>125,892</u>	<u>189,459</u>
Funds				
Unrestricted funds	68,890	-	68,890	78,739
Restricted funds	-	57,002	57,002	110,720
Total funds	<u>68,890</u>	<u>57,002</u>	<u>125,892</u>	<u>189,459</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Wildlife Vets International

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

Computer equipment: over 3 years

Wildlife Vets International

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Allocation of support costs

Support costs include administrative office functions and premises costs, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating premises costs on the basis of space used, staff costs and administrative functions on time spent.

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 March 2025

2 Donations and legacies

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations, gifts and legacies				
Millpledge Ltd	2,000	-	2,000	7,000
Vet CT	250	3,840	4,090	2,168
Other donations	39,590	4,110	43,700	51,803
Gift aid	6,110	-	6,110	6,046
Donated equipment and services	-	2,937	2,937	1,791
Grants:				
British High Commission	-	2,000	2,000	-
Cousine Island Company	-	1,800	1,800	-
Fregate Island Foundation	-	2,400	2,400	-
Gibbings Family Charitable Trust	3,500	-	3,500	4,000
Island Conservation Society	-	1,800	1,800	-
Metamorphosis Foundation	-	1,100	1,100	6,000
Nature Seychelles	-	1,800	1,800	-
The Big Cat Sanctuary	3,000	-	3,000	3,000
Zoological Society of Hertfordshire	2,500	-	2,500	2,500
Zoological Society of London	-	9,988	9,988	-
British Chelonia Group	-	-	-	1,358
Chessington Conservation Fund	-	-	-	15,600
Jean Sainsbury Animal Welfare Fund	-	-	-	10,000
Toronto Zoo	-	-	-	7,218
Twycross Zoo	-	-	-	10,000
Reed Foundation	-	-	-	5,090
	<u>56,950</u>	<u>31,775</u>	<u>88,725</u>	<u>133,574</u>

3 Other trading activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Sales	700	-	700	128
Fundraising	9,758	-	9,758	15,715
	<u>10,458</u>	<u>-</u>	<u>10,458</u>	<u>15,843</u>

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 March 2025

4 Investments

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Interest receivable	3,507	-	3,507	3,836
	<u>3,507</u>	<u>-</u>	<u>3,507</u>	<u>3,836</u>

5 Raising funds

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Marketing, publicity, fundraising and events	10,250	-	10,250	5,263
Professional fees	9,564	-	9,564	-
Allocated support costs	10,603	-	10,603	16,064
	<u>30,417</u>	<u>-</u>	<u>30,417</u>	<u>21,327</u>

6 Charitable activities expenditure

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	cost	cost
	£	£	£	£
Conservation projects:				
Grant making	-	63,253	63,253	65,035
Professional fees	-	7,500	7,500	2,676
Travel and accommodation costs	1,652	755	2,407	2,594
Medical equipment	-	5,437	5,437	-
Conference fees	-	5,338	5,338	-
Awareness raising	10,345	-	10,345	15,035
Allocated support costs	41,540	20	41,560	57,688
	<u>53,537</u>	<u>82,303</u>	<u>135,840</u>	<u>143,028</u>

7a Support costs

			2025	2024
	Fundraising	Charitable	Total	Total
	activity	activity	cost	cost
	£	£	£	£
Administration assistance	10,512	37,149	47,661	64,737
Stationery, office and admin costs	19	918	937	5,077
Telephone	3	143	146	175
Accountancy and independent examination	36	1,764	1,800	1,800
Insurance	23	1,110	1,133	1,477
Depreciation	10	476	486	486
	<u>10,603</u>	<u>41,560</u>	<u>52,163</u>	<u>73,752</u>

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 March 2025

7b Staff costs and numbers	2025	2024
	£	£
Gross salaries	29,124	36,405
Social security costs	2,764	3,455
Employment allowance	(2,764)	(3,455)
Pensions	687	858
	<u>29,811</u>	<u>37,263</u>

The average number of employees during the year was 1, being an average of 0.8 full time equivalent (2024: 1, 0.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	687	858

7c Grant making

Project or activity	2025 Grants to individuals £	2025 Grants to institutions £	2025 Support costs £	2025 Total £	2024 Total £
Training Vets:					
General	875	-	289	1,164	-
Leopards and Tigers	-	-	-	-	10,902
Turtles	16,407	-	5,412	21,819	23,214
White Naped Managabeys	4,670	-	1,540	6,210	7,409
Wildlife Health	-	-	-	-	8,313
Birds	30,172	-	9,953	40,125	23,926
Clinical Skills:					
Manatees, Peru	-	-	-	-	2,180
Disease Risk Analysis:					
Choughs	-	-	-	-	-
Rattlesnakes	-	-	-	-	8,722
Wildlife Health Research:					
All species	10,616	-	3,502	14,118	-
Leopards	-	-	-	-	1,890
Jaguars	-	-	-	-	7,979
White Naped Managabeys	513	-	169	682	-
Total	<u>63,253</u>	<u>-</u>	<u>20,865</u>	<u>84,118</u>	<u>94,535</u>

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 March 2025

8 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Jaguars in Belize	2,516	-	-	(2,516)	-
Controlling Disease	16,102	18	761	(15,359)	-
Painted Dog Project	1,957	-	-	(1,957)	-
Tigers	16,829	-	-	(5,685)	11,144
Turtles	25,955	-	-	(17,882)	8,073
Training Vets					
Training Vets - General	6,512	-	-	(6,161)	351
Archelon Sea Turtle Centre	-	-	16,407	16,407	-
Seychelles	-	10,526	20,527	10,001	-
Brian Miller Memorial Fund	-	2,450	2,352	(98)	-
OpAV Raptor	2,085	4,953	12,582	5,544	-
Ghana (WAPCA)	3,425	-	4,670	1,646	401
IWAH	-	-	875	875	-
Indian Conference	-	-	-	1,200	1,200
IWAH Course	-	3,840	3,000	(840)	-
Wildlife Health Research:					
Nepal Leopards	35,339	-	10,000	(1,161)	24,178
Blood Kit	-	-	4,000	4,000	-
CDV Diagnostics	-	9,988	6,616	4,803	8,175
WN Mangabey	-	-	513	2,993	2,480
White Eagle DRA	-	-	-	1,000	1,000
	<u>110,720</u>	<u>31,775</u>	<u>82,303</u>	<u>(3,190)</u>	<u>57,002</u>

Fund name	Purpose of restriction
Jaguars in Belize	This fund was restricted to the conservation of Amur leopards; the major contributors to this fund have agreed to spend the funds on other projects with similar objectives but with a different big cat species. In 2025 the remaining balance was transferred to support the Seychelles project.
Controlling Disease	Funds to be spent on activities related to controlling disease in threatened species. The transfer represents funds provided to the WN Managabey (Ghana), White Eagle DRA, Ghana Training Vets, OpAv and Seychelles
Painted Dog Project	Investigation into and protection against disease for painted dogs. The transfer is to support the Blood Kit project.
Tigers	Tiger Health Programme covers training, advice and clinical services to conservation efforts throughout the tigers' range. The transfer was to support the Blood Kit and CDV Diagnostics projects.
Turtles	To contribute towards the global conservation of turtles. The transfer is to support awareness raising activities and the work with the Archelon Sea Turtle Rescue Centre.
Training Vets:	
Training Vets - General	To support training people who work on the conservation frontline in wildlife health. The transfer is to support the Indian Conference, IWAH, Seychelles and OpAv projects.
Archelon Sea Turtle Centre	To provide a normobaric chamber for better wound management in turtles plus associated training. The transfer is funding received from the Turtles restricted fund.
Seychelles	To train biologists in taking samples from endangered bird species in the Seychelles. The transfer is funding received from the Amur Leopard, Training vets and Controlling Diseases funds.

Wildlife Vets International

Notes to the accounts continued

for the year ended 31 March 2025

8 Restricted fund descriptions continued

Fund name	Purpose of restriction
Brian Miller Memorial Fund	To support wildlife vets increase their skills and knowledge. The transfer represents an agreed contribution to overhead costs.
OpAV Raptor	Provision of veterinary training for vets and rehabilitation staff dealing with vultures. The transfer is funding received from the Training Vets and Controlling Diseases funds.
Ghana (WAPCA)	Providing training and support to Ghanaian Wildlife Division with particular regards to the conservation of white naped mangabeys. The transfer is funding received from the Training Vets funds.
IWAH	To provide field anaesthesia tuition on the Interventions in Wild Animal Health field course. The transfer is funding received from the Training Vets
Indian Conference	To enable two Nepalese vets to attend the International Conference in Wild Animal Health, India. The transfer is funding received from the Training Vets fund.
IWAH Course	To enable a Nigerian vet to attend the IWAH course in February 2025. The transfer is for an agreed contributions towards overhead costs.
Wildlife Health Research: Nepal Leopards	Veterinary support for Nepalese wildlife vets dealing with leopards in human dominated landscapes. The transfer is to support the Blood Kit project.
Blood Kit	To develop and test a point-of-care blood analysis kit that can be used in the field. The transfer is funding received from the Nepal, Tigers and Painted Dog funds.
CDV Diagnostics	To develop a test kit to determine levels of CDV antibodies in any species. The transfer is funding received from the Tigers fund.
WN Mangabey	To enable analysis of White Naped Mangabey samples as part of the disease risk assessment. The transfer is funding received from the
White Eagle DRA	To provide a disease risk assessment as part of a feasibility study for the reintroduction of White Tailed Eagles into Cumbria. The transfer is funding received from the Controlling Diseases fund.

9 Tangible assets

	Computer equipment	Project equipment	Total
Cost	£	£	£
At 1 April 2024	1,458	2,682	4,140
Additions	-	-	-
At 31 March 2025	1,458	2,682	4,140
Depreciation			
At 1 April 2024	486	2,682	3,168
Charge for year	486	-	486
At 31 March 2025	972	2,682	3,654
Net book value			
At 31 March 2025	486	-	486
At 31 March 2024	972	-	972

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 March 2025

10 Debtors and prepayments	2025	2024
	£	£
Debtors	1,605	-
Prepayments	4,031	1,039
Other debtors	774	3,852
	<u>6,410</u>	<u>4,891</u>

11 Creditors and accruals	2025	2024
	£	£
Creditors	952	14,465
Accruals	1,800	1,800
	<u>2,752</u>	<u>16,265</u>

12 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £32,574 (previous year: £40,718).

Wildlife Vets International

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Endowment funds £	2024 Endowment funds £	2025 Total funds £	2024 Total funds £
Income								
Donations and legacies	56,950	105,950	31,775	27,624	-	-	88,725	133,574
Charitable activities	-	(62,997)	-	62,997	-	-	-	-
Other trading activities	10,458	15,657	-	186	-	-	10,458	15,843
Investment income	3,507	3,836	-	-	-	-	3,507	3,836
Total income	<u>70,915</u>	<u>62,446</u>	<u>31,775</u>	<u>90,807</u>	<u>-</u>	<u>-</u>	<u>102,690</u>	<u>153,253</u>
Expenditure								
Raising funds	30,417	21,245	-	82	-	-	30,417	21,327
Charitable activities	53,537	77,248	82,303	65,780	-	-	135,840	143,028
Total expenditure	<u>83,954</u>	<u>98,493</u>	<u>82,303</u>	<u>65,862</u>	<u>-</u>	<u>-</u>	<u>166,257</u>	<u>164,355</u>
Net income / (expenditure)	<u>(13,039)</u>	<u>(36,047)</u>	<u>(50,528)</u>	<u>24,945</u>	<u>-</u>	<u>-</u>	<u>(63,567)</u>	<u>(11,102)</u>
Transfers between funds	<u>3,190</u>	<u>27,786</u>	<u>(3,190)</u>	<u>(1,992)</u>		<u>(25,794)</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(9,849)</u>	<u>(8,261)</u>	<u>(53,718)</u>	<u>22,953</u>	<u>-</u>	<u>(25,794)</u>	<u>(63,567)</u>	<u>(11,102)</u>
Fund balances brought forward	<u>78,739</u>	<u>87,000</u>	<u>110,720</u>	<u>87,767</u>	<u>-</u>	<u>25,794</u>	<u>189,459</u>	<u>200,561</u>
Fund balances carried forward	<u>68,890</u>	<u>78,739</u>	<u>57,002</u>	<u>110,720</u>	<u>-</u>	<u>-</u>	<u>125,892</u>	<u>189,459</u>

WILDLIFE VETS INTERNATIONAL

England & Wales - Charity number 1109670

Accounts

Wildlife Vets International

Charity number 1109670

A company limited by guarantee number 5186286

Annual Report and Financial Statements for the period 1 January 2023 to 31 March 2024



Wildlife Vets International

Annual Report and Financial Statements for the period 1 January 2023 to 31 March 2024

Contents	Page
Trustees' report	2 to 8
Examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 to 19

Prepared by West Yorkshire Community Accountancy Service CIO

Wildlife Vets International

Trustees' report for the period 1 January 2023 to 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial period and up to and including the date the report was approved were:

Name	Position	Dates
Dr Miranda Stevenson OBE	Chair	
Ms Sharon Miller	Vice Chair	Resigned 7 March 2023
Mr Andrew Morrow	Treasurer	Appointed 14 August 2023
Mr Peter Coe		
Mr Ken Elliott		
Mr Chris Washington-Sare		Resigned 6 December 2023
Mr Peter Kettlewell		
Prof Anna Meredith OBE		Appointed 24 June 2024
Ms Chantelle Brandwood		Appointed 23 July 2024
Patron	Ms Sharon Miller	Appointed 15 May 2023
Charity number	1109670	Registered in England and Wales
Company number	5186286	Registered in England and Wales
Registered and principal address	Bankers	
Station House	CAF Bank Ltd	
Parkwood Street	25 Kings Hill Avenue	
Keighley	Kings Hill	
BD21 4NQ	West Malling	
	ME19 4JQ	

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 21 July 2004. It is governed by a memorandum and articles of association as amended by special resolution dated 28 April 2005 and 23 July 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Wildlife Vets International

Trustees' report (continued) for the period 1 January 2023 to 31 March 2024

Objectives and activities

The charity's objects

The promotion, for the public benefit, of the conservation of rare and endangered species and their habitats worldwide, in particular but not exclusively by the provision of veterinary services.

The charity's main activities

Wildlife Vets International aims to achieve its objectives by providing in-country veterinary support and establishing sustainable capacity through partnership with local organisations, increasing both human and animal welfare.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of environmental protection or improvement.

Achievements and performance

Miranda Stevenson, Chair of Trustees, looks back over the last 15 months*:

As we look forward to marking our 20th anniversary as a charity next year, it is heartening to reflect on the development over the last two decades of a wider understanding of how biodiversity loss, climate change, species conservation and human health are all inextricably interlinked. However, a dearth of access to appropriate wildlife veterinary training and expertise for conservationists persists globally, particularly in regions of high biodiversity but low income. There is still often little in-country training available in wildlife health, and typically very few practising wildlife vets. Wildlife Vets International was founded to help bridge this gap by transferring knowledge and skills which can make the difference between ultimate success and failure – or between the preservation of a species and its extinction. The need for what we do has never been greater, and 2023-2024 has been a busy and positive year.

Partnerships

We typically build long-term collaborative partnerships with in-country conservation organisations, and often find that we are working both with and between NGOs and government agencies. While we believe this is a great strength, and allows us to be objective, independent, responsive, targeted and even, when necessary, disruptive, it means we are often limited in how much we can talk publicly about new initiatives or research. We may have to wait for a government lead, a peer-reviewed paper or a partner's announcement on social media. The result is that we can only ever report on a limited proportion of the work our partnerships involve at any one time, but there is still much success we can talk about over the past 15 months.

Operation Avian 2023 & 2024

January 2023 saw vet nurse Matthew Rendle and his team back in India during the annual kite-flying festival, which traditionally marks the end of winter, for the first time since before the Covid pandemic. Developing our new partnership with local wildlife rescue organisation, RAKSHA Jaipur, Matt oversaw a two day conference (attended by more than 50 delegates) and hands-on workshop, focussed on giving local vets and rehabbers essential avian medicine skills. Thousands of birds are killed and injured during the festival each year, as a result of carelessly discarded kite strings, which are often coated in shards of glass. Casualties include highly threatened species like the white-rumped vulture or sarus crane. The initiative continues to go from strength to strength, with Matt returning in January 2024 for a further conference and workshop, after which the team spent several days giving hands-on clinical support to those manning the roadside bird treatment camp, which runs for the duration of the kite festival. Outreach lectures were also given to students of the local Apollo University vet school. In 2025, we hope to invite more vets from across India who work close to the vulture captive breeding centres, in order to make sure that those most likely to come into contact with Critically Endangered birds are accessing the right training. There is also a possibility, pending government approval, to conduct antimicrobial resistance research on wounded birds as they progress through treatment.

* Due to a change in our end of year accounting date, the 2023-2024 reporting period has been extended from the usual 12 months to 15. This will revert to 12 months going forward.

Wildlife Vets International

Trustees' report (continued) for the period 1 January 2023 to 31 March 2024

Achievements and performance continued

Interventions in Wild Animal Health

India was also the location of the prestigious Interventions in Wild Animal Health Course [1] in both 2023 and 2024, which brings together 20-30 aspiring wildlife vets from around the world. We were delighted to be able to facilitate the continued participation of WVI Veterinary Advisor, Dr Nic Masters, as an invaluable member of the team responsible for delivering training in field anaesthesia and immobilisation.

Sea Turtles in the Mediterranean and beyond

In February 2023 the WVI Turtle team hosted a first Turtle Health and Welfare Workshop in partnership with the ARCHELON Sea Turtle Rescue Centre in Glyfada, near Athens. The 30 delegates came from Rhodes, Crete, Naxos, Kefalonia and other local turtle 'hot spots', as well as from the UAE and Sealife Brighton. It was a unique opportunity to learn first-hand from marine vet Tania Monreal and vet nurse Matthew Rendle, who covered topics ranging from wound management, pain relief and nutrition, to welfare assessment and the importance of goal-oriented enrichment. Tania and Matt were joined by ultrasound expert, Jack Pye RVN, and GPS tracker guru, Alastair Davies. There was much lively discussion and exchange of ideas, and Tania has continued to provide remote support to several of the rescue centres who took part. While in Greece, Matthew and Tania were able to advise on a number of challenging rehabilitation cases, and reassemble the centre's gas anaesthesia machine.

The ARCHELON workshop allowed us to forge a new partnership with SeaLife Brighton, which led to a second workshop in Brighton in February 2024. This was very well-received and took place in conjunction with a public 'turtle awareness' event, which was an excellent opportunity for Matthew Rendle to share his knowledge of turtle conservation and provide some insights into their care for a more general audience. In addition, Matthew attended the 42nd International Sea Turtle Symposium in Thailand in March 2024 which has resulted in a multitude of new connections and requests for support from those conserving turtles worldwide.

Disease Surveillance for Big Cats in Belize

In early 2024, vet Elliott Simpson-Brown travelled to Belize to establish a new partnership with the Corozal Sustainable Future Initiative. This is a long-term initiative which will help the CSFI team put in place a structure to investigate and mitigate disease threats to big cats in the wild. One of Belize's most outstanding conservation projects, CSFI was established over 30 years ago and now manages a significant amount of protected land, rich in fauna including jaguars and pumas. We are delighted to have this opportunity to support species conservation in what is not just a new country but a new continent for WVI.

Training

As part of our on-going partnership with West African Primate Conservation Action in Ghana we were able to bring two local vets, Dr Samuel Asumah and Dr Gilbert Gyebi, to the UK for two weeks of CPD training in November 2023. Their time in the UK complimented the training we have already been able to give them on the ground in Ghana, where they both work with the white-naped mangabey conservation initiative. The vets shadowed the husbandry and veterinary teams at Twycross Zoo, Hertfordshire Zoo and Woburn Safari Park and spoke very highly of what they were able to gain from the experience, particularly in terms of clinical examination techniques, the use of diagnostic imaging, blood and serum analysis and a holistic approach to care. We continue to support the two vets remotely on a weekly basis.

Also towards the end of 2023 we were able to sponsor two talented young Indian vets, Dr. Kartik Chaudhary and Dr. Meera Mokashi, to take part in a five day advanced wildlife immobilisation course in Rajasthan, run by the Wildlife Institute of India, Wildlife Pharmaceuticals (South Africa) and the Estonian University of Life Sciences. Both vets were brought to our attention by tutors who met them on the IWAH course (see above) and have real potential to contribute to wild animal health both in India and beyond. We were delighted to hear recently that Kartik has now secured a place on the prestigious Masters in Conservation Medicine at the University of Edinburgh, for which he has received a Commonwealth Award. We look forward enormously to what the future brings for both vets.

[1] The course is a well-established and highly regarded collaboration between the University of Melbourne, the Zoological Society of London, the University of Edinburgh and the Wildlife Institute of India.

Wildlife Vets International

Trustees' report (continued) for the period 1 January 2023 to 31 March 2024

Achievements and performance continued

When he was in Nepal for the annual Save Asia's Vultures from Extinction conference earlier in the year, WVI Veterinary Advisor Dr Nic Masters was able to visit wildlife vet Dr Amir Sadaula at the country's only wildlife hospital in Chitwan province. This was an opportunity for Nic to follow-up in person on the CPD training Amir received in the UK at the end of 2022, answer questions on the use of some of the donated equipment the hospital has received from other sources, and, as it turned out, deliver an elephant calf by means of a vestibulotomy – a rare procedure – which to everyone's delight was successful. This was an unexpected but invaluable training experience for the local veterinary teams, who had the chance to be part of a calm, systematic and professional approach to a serious and urgent problem.

Fundraising

Big Give

April 2023 saw us take part in our first ever Big Give Green Match Fund campaign. This runs in the same way as the Big Give Christmas Challenge, which has been our main fundraising vehicle for many years, but is aimed exclusively at nature and conservation charities. We focused the campaign on the plight of Asia's vultures, telling the story of how accidental poisoning with the anti-inflammatory drug diclofenac caused numbers to plummet catastrophically in the 1990s. We considered the impact on the whole ecosystem, including human health, of their decline, and looked at what has been and needs to be done to save these often unfairly maligned birds. Achieving our target of £10k was a high point of the year and we look forward to developing our support for vulture conservation going forward.

Our Big Give Christmas Challenge in December 2023 focused on turtle conservation and raised a record £36k for future turtle initiatives.

Big Cat Passion

A very special thank you goes to our long term supporter and friend, renowned wildlife artist, Penny Wheatly, whose remarkable Cat Passion exhibition in London in the autumn of 2023 has to date raised over £15k to support big cat conservation. The proceeds from the sales of the original art works will be shared between WVI and our partners at the Big Cat Sanctuary and Cheetah Conservation UK.

Individual Fundraising

The income we receive from individual fundraising continues to go from strength to strength. Notable events in 2024 included our first event as a WVI team, with 15 people coming together to take part in the Chiltern 50 Ultra Challenge in September. Patron Steve Leonard, Executive Director Olivia Walter and Fundraising Manager Angela Davies all completed the course, alongside supporters old and new. Between them they raised an impressive £5.5k. Loyal supporters and sisters, Jessica and Maxine Van Damme, cycled from Land's End to John o'Groats, raising £8k in the process, while Skylo the border collie raised over £500 as result of his sponsored walk across the country from the Lake District to the North Yorkshire coast.

Awareness Raising

The year brought many opportunities to talk about WVI, and how what we do is a key part of the overall conservation puzzle. These ranged from WVI Veterinary Advisor Nic Masters and Executive Director Olivia Walter attending the 12th SAVE conference in Nepal to talk to leading vulture conservationists, taking part in a Conservation Conversation event on tiger and leopard health at the Big Cat Sanctuary, and Elliott Simpson-Brown speaking at the BIAZA One Health event in Edinburgh, to presentations at the second Virtual Veterinary Conference (hosted by elearning vet) from Nic, Olivia and Amir Sadaula, Matthew Rendle attending both the BVNA Congress and the London Vet Show, the latter with our visiting Ghanaian colleagues, and manning a stall at Chessington Zoo's annual Roar and Explore evening event. VetCT also kindly hosted four webinars featuring the work of Jane Hopper on painted dogs, Matthew Linke on African swine fever, Jess Bodgener on disease surveillance in big cats and Nic Masters on One Health. All of these events provided excellent platforms to spread the word about the continuing need to make sure those working to save endangered species can access appropriate veterinary expertise

Wildlife Vets International

Trustees' report (continued) for the period 1 January 2023 to 31 March 2024

Achievements and performance continued

Sponsorship

We are as ever immensely grateful to our sponsors. A special mention must go to Millpledge for adopting WVI as their charity of the year and launching their new 'Natural World' wrapz bandages in partnership with us. We were particularly grateful for the welcome to their stand at both the BVNA Congress and the London Vet Show, which gave Matthew Rendle a base from which he could talk about our work and answer questions from interested delegates. Warm thanks also go to JAK Marketing for their generous provision of essential veterinary consumables and to Securos Surgical for greatly appreciated suture supplies, both for Operation Avian.

Behind the Scenes

Our co-founder, Sharon Miller, stood down as a trustee in May 2023. Sharon founded WVI in 2004, along with vets Dr John Lewis and Andrew Greenwood, who between them had become increasingly aware of the profound need to help conservationists access veterinary expertise. Sharon served as Chair of trustees for 14 years, and gave a huge amount of inspiration, time and energy to WVI for nearly 20 years, for which we are deeply grateful. The organisation would not be here today without her and we are delighted that she has now become a patron.

In December 2023 Chris Washington-Sare stood down as a trustee, after five years on the Board. We miss his input and excellent judgement greatly, but he has left a valuable legacy through the marketing and communication training and guidance he was able to give our small administrative team and he remains a dear friend of WVI. We are delighted that Andy Morrow has in turn joined our small but dedicated group of trustees, bringing with him his experience as a CFO with a special interest in the environment and climate change.

As ever, deeply heartfelt thanks go to each one of our trustees, our long-standing patrons, our conservation partners and all our funders and supporters for their belief in the importance of our mission to put veterinary science at the heart of conservation. The final word must go to our amazing veterinary partners and advisors, who give so much of themselves and their time to make sure that some of the planet's most endangered species get the medical help they need to survive.

Prof Anna Meredith OBE

Plans for future periods

The start of 2024 saw the launch of a new project with Elliot's trip to Belize and we hope to see that develop further in early 2025. After some health and logistical obstacles, Jess Bodgener has made it back to Nepal to continue her study of health in conflict leopards, having set up a partnership with the University of Kent to develop the technology behind a lateral flow test for wild cats (tigers and leopards in our case) and design a field kit that will measure blood parameters in real time whilst an animal is anaesthetised. The latter is run-of-the-mill to vets in practice and ensures a much safer anaesthesia for the animals. However, the commercial version is expensive, needs an electrical source and is not made for carrying further than out of the box, let alone cope with the dust and humidity of field situations. A relatively cheap, DIY equivalent of some of this equipment will provide real time data for vets anaesthetising endangered animals in the field.

Through previous work on Indian Ocean islands, Johanna has been contacted about the risk an outbreak of disease in seabirds poses to critically endangered terrestrial bird species such as the Seychelles magpie robin (>400 left) and should be visiting the islands to take samples before the end of 2024. We have also been talking to several organisations about the threats they are seeing to the health of a range of other species, and discussing what we could do to help them find out more. This often involves a level of capacity building within their teams and the government agencies they work with. For example, the Snow Leopard Conservation Foundation are concerned about the deaths of a number of leopards they have seen recently, and the Madagascar Fauna and Flora Group are struggling with a lack of local people with the skills to take biomedical samples from lemurs.

Wildlife Vets International

Trustees' report (continued) for the period 1 January 2023 to 31 March 2024

Plans for future periods continued

WVI was set up by vets Andrew Greenwood and John Lewis to provide specialist training for people working daily to save threatened species. Therefore, we are delighted to be launching The Brian Miller Memorial Bursary, set up by Brian's daughter Sharon, one of our Founder trustees. The Bursary aims to provide someone with a life changing opportunity to attend a training course or attend a professional conference. We also hope to support a vet from a high biodiverse, low income country to take part in the Interventions in Wild Animal Health course in Kenya in February 2025. In the future, we hope to make these regular bursaries and to follow up with bespoke training for these vets in their place of work.

The need for what we do remains critical and 2024/2025 will also see us develop a new conservation veterinary strategy that will play to our strengths and help further focus our fundraising and communications. We look forward to telling you more next year!

Financial review

Following the decision to move the financial year from January - December to April - March, these accounts therefore cover a 15-month period, from 1st January 2023 to 31st March 2024.

The net expenditure for the period was £11,102, including net expenditure of £8,261 on unrestricted funds, net income of £22,953 on restricted funds and net expenditure of £25,794 on endowment funds, after transfers. This includes the recognition of transfers from endowment funds as income in accordance with the SORP.

Reserves policy

The charity's free reserves, at the period end were £77,767.

In 2015 a legacy of £249k was received by the charity in the form of an unrestricted donation. This was followed by a further £36k in 2016.

Compared to typical annual expenditure at the time of approximately £100k, it was clearly not possible to expend this donation within a reasonable time and so the sum has been treated as an expendable endowment.

In practical terms, the trustees consider plans for future activities and agree to transfer money from the endowment fund to cover project expenditure where this is not met from existing income streams. In terms of the retention of reserves, the trustees, have decided to maintain reserves of between 6 and 9 months of annual expenditure in order to allow the charity to continue to deliver services in the short term in such circumstances as a loss of sponsorship.

Based on projected expenditure of £198,000 this would equate to between £99,000 and £148,500. In previous years trustees have transferred endowment funds so as to ensure the charity had unrestricted reserves equivalent to the lower reserves target. In the period ending 31 March 2024 the remaining available endowment funds have been transferred to unrestricted funds. The trustees recognise that despite this transfer the actual reserves of £77,767 are below the lower reserves target of £99,000. The trustees are developing financial plans for 2024/2025 with a view to ensuring the charity's budget is recurrently balanced whilst also addressing their objective of achieving reserves equivalent to six months budgeted expenditure.

Wildlife Vets International

Trustees' report (continued) for the period 1 January 2023 to 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 20/9/2024

Andrew Morrow (Trustee)

Wildlife Vets International

Independent examiner's report to the trustees of Wildlife Vets International

I report to the charity trustees on my examination of the accounts of the charitable company for the period 1 January 2023 to 31 March 2024, which are set out on pages 10 to 19.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

15/10/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wildlife Vets International
Statement of Financial Activities
(including summary income and expenditure account)
for the period 1 January 2023 to 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Endowment funds £	2024 Total funds £	Year ending 31.12.22 Total funds £
Income from:						
Donations and legacies	(2)	42,953	27,624	-	70,577	68,038
Charitable activities		-	62,997	-	62,997	46,353
Other trading activities	(4)	15,657	186	-	15,843	12,272
	(5)	3,836	-	-	3,836	649
Total income		62,446	90,807	-	153,253	127,312
Expenditure on:						
Raising funds	(6)	21,245	82	-	21,327	18,299
Charitable activities	(7)	77,248	65,780	-	143,028	113,197
Total expenditure		98,493	65,862	-	164,355	131,496
Net income / (expenditure)		(36,047)	24,945		(11,102)	(4,184)
Transfers between funds		27,786	(1,992)	(25,794)	-	-
Net movement in funds		(8,261)	22,953	(25,794)	(11,102)	(4,184)
Fund balances brought forward		87,000	87,767	25,794	200,561	204,745
Fund balances carried forward	(9)	78,739	110,720	-	189,459	200,561

All incoming resources and resources expended derive from continuing activities.

Wildlife Vets International
Balance sheet
as at 31 March 2024

		2024	2024	2024	31.12.22
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(10)	972	-	972	-
Total fixed assets		<u>972</u>	<u>-</u>	<u>972</u>	<u>-</u>
Current assets					
Debtors and prepayments	(11)	1,891	3,000	4,891	14,210
Cash at bank		82,652	117,209	199,861	193,210
Total current assets		<u>84,543</u>	<u>120,209</u>	<u>204,752</u>	<u>207,420</u>
Prof Anna Meredith OBE amounts falling due within one year					
Creditors and accruals	(12)	6,776	9,489	16,265	6,859
Total current liabilities		<u>6,776</u>	<u>9,489</u>	<u>16,265</u>	<u>6,859</u>
Net current assets / (liabilities)		<u>77,767</u>	<u>110,720</u>	<u>188,487</u>	<u>200,561</u>
Total assets less current liabilities		<u>78,739</u>	<u>110,720</u>	<u>189,459</u>	<u>200,561</u>
Net assets		<u>78,739</u>	<u>110,720</u>	<u>189,459</u>	<u>200,561</u>
Funds					
Unrestricted funds		78,739	-	78,739	87,000
Restricted funds		-	110,720	110,720	87,767
Endowment funds		-	-	-	25,794
Total funds		<u>78,739</u>	<u>110,720</u>	<u>189,459</u>	<u>200,561</u>

For the period ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 20/9/2024

Andrew Morrow (Trustee)

Wildlife Vets International

Notes to the accounts

for the period 1 January 2023 to 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

Computer equipment: over 3 years

Wildlife Vets International

Notes to the accounts

for the period 1 January 2023 to 31 March 2024

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Allocation of support costs

Support costs include administrative office functions and premises costs, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating premises costs on the basis of space used, staff costs and administrative functions on time spent.

Wildlife Vets International
Notes to the accounts continued
for the period 1 January 2023 to 31 March 2024

2 Donations and legacies	2024	2024	2024	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations, gifts and legacies				
AMUR UK	27	-	27	6,361
Animal Friends Pet Insurance	-	4,200	4,200	25,003
AZEVN	1,700	-	1,700	-
Big Cat Sanctuary	500	-	500	-
Evelyn Rose Fund	3,000	-	3,000	-
Gibbings Family Charitable Trust	1,269	-	1,269	-
John Humphries	-	1,300	1,300	-
Jon Ayres	711	-	711	-
Millpledge Ltd	7,000	-	7,000	-
Vet CT	2,168	-	2,168	5,420
Other donations	20,532	20,333	40,865	24,179
Gift aid	6,046	-	6,046	2,875
Donated equipment and services	-	1,791	1,791	4,200
	<u>42,953</u>	<u>27,624</u>	<u>70,577</u>	<u>68,038</u>
3 Charitable activities income	2024	2024	2024	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants				
British Chelonia Group	-	1,358	1,358	-
Chessington Conservation Fund	-	15,600	15,600	5,200
Jean Sainsbury Animal Welfare Fund	-	10,000	10,000	9,000
Metamorphosis Foundation	-	6,000	6,000	12,500
Toronto Zoo	-	7,218	7,218	-
Twycross Zoo	-	10,000	10,000	7,000
Gibbings Family Charitable Trust	-	2,731	2,731	2,000
Reed Foundation	-	5,090	5,090	5,000
Shepreth Wildlife Conservation Trust	-	-	-	1,000
WHF/The Big Cat Sanctuary	-	2,500	2,500	2,653
Zoological Society of Hertfordshire	-	2,500	2,500	2,000
	<u>-</u>	<u>62,997</u>	<u>62,997</u>	<u>46,353</u>
4 Other trading activities	2024	2024	2024	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Sales	128	-	128	2,962
Fundraising	15,529	186	15,715	9,310
	<u>15,657</u>	<u>186</u>	<u>15,843</u>	<u>12,272</u>

Wildlife Vets International
Notes to the accounts continued
for the period 1 January 2023 to 31 March 2024

5 Investments	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2022 Total funds £
Bank interest	3,836	-	3,836	649
	<u>3,836</u>	<u>-</u>	<u>3,836</u>	<u>649</u>

6 Raising funds	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total cost £	2022 Total cost £
Marketing, publicity, fundraising and events	5,181	82	5,263	6,943
Allocated support costs	16,064	-	16,064	11,356
	<u>21,245</u>	<u>82</u>	<u>21,327</u>	<u>18,299</u>

7 Charitable activities expenditure	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total cost £	2022 Total cost £
Conservation projects:				
Grant making	-	65,035	65,035	56,895
Professional fees	2,676	-	2,676	3,900
Travel and accommodation costs	2,594	-	2,594	2,716
Awareness raising	14,290	745	15,035	5,883
Depreciation of project equipment	-	-	-	470
Allocated support costs	57,688	-	57,688	43,333
	<u>77,248</u>	<u>65,780</u>	<u>143,028</u>	<u>113,197</u>

8a Support costs	2024 Fundraising activity £	2024 Charitable activity £	2024 Total cost £	2022 Total cost £
Support cost type				
Administration assistance	15,883	48,854	64,737	47,393
Stationery, office and admin costs	102	4,975	5,077	4,540
Telephone	3	172	175	122
Accountancy and independent examination	36	1,764	1,800	1,452
Insurance	30	1,447	1,477	1,182
Depreciation	10	476	486	-
	<u>16,064</u>	<u>57,688</u>	<u>73,752</u>	<u>54,689</u>

Wildlife Vets International
Notes to the accounts continued
for the period 1 January 2023 to 31 March 2024

8b Staff costs and numbers	2024	2022
	£	£
Gross salaries	36,405	26,319
Social security costs	3,455	2,511
Employment allowance	(3,455)	(2,511)
Pensions	858	602
	<u>37,263</u>	<u>26,921</u>

The average number of employees during the year was 1, being an average of 0.8 full time equivalent (2022: 1, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2022
	£	£
Costs of the scheme to the charity for the year	858	602

8c Grant making

Project or activity	2024 Grants to individuals	2024 Grants to institutions £	2024 Support costs £	2024 Total £	2022 Total £
Training Vets:					
Leopards and Tigers	-	7,500	3,402	10,902	33,295
Turtles	11,205	4,765	7,244	23,214	30,123
White Naped Managabeys	5,097	-	2,312	7,409	9,417
Wildlife Health	5,719	-	2,594	8,313	-
Birds	16,460	-	7,466	23,926	4,275
Clinical Skills:					
Manatees, Peru	-	1,500	680	2,180	969
Disease Risk Analysis:					
Choughs	-	-	-	-	692
Rattlesnakes	6,000	-	2,722	8,722	-
Wildlife Health Research:					
Leopards	1,300	-	590	1,890	-
Jaguars	-	5,489	2,490	7,979	-
Total	<u>45,781</u>	<u>19,254</u>	<u>29,501</u>	<u>94,535</u>	<u>78,771</u>

Wildlife Vets International
Notes to the accounts continued
for the period 1 January 2023 to 31 March 2024

9 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Jaguars in Belize	8,005	-	5,489	-	2,516
Controlling Disease	6,748	15,600	1,869	(4,377)	16,102
Eastern Massasauga Rattlesnake	-	7,218	6,006	(1,212)	-
Nepal Leopards	32,044	1,300	1,542	3,537	35,339
Painted Dog Project	1,957	-	-	-	1,957
Raptor	5,762	14,777	16,685	(1,769)	2,085
Tigers	24,329	-	7,500	-	16,829
Training Vets	-	11,000	5,350	862	6,512
Turtles	8,922	40,912	16,009	(7,870)	25,955
Primates in Ghana (WAPCA)	-	-	5,412	8,837	3,425
	<u>87,767</u>	<u>90,807</u>	<u>65,862</u>	<u>(1,992)</u>	<u>110,720</u>

Fund name	Purpose of restriction
Jaguars in Belize	This fund was restricted to the conservation of Amur leopards; the major contributors to this fund have agreed to spend the funds on other projects with similar objectives but with a different big cat species. In 2024 some funds were spent setting up a conservation medicine project in Belize.
Controlling Disease	Funds to be spent on activities related to controlling disease in threatened species. The transfer represents funds provided to the Nepal Leopards and Primates in Ghana (WAPCA) funds for these purposes.
Eastern Massasauga Rattlesnake	For disease risk analysis for the reintroduction of the Eastern Massasauga Rattlesnake to Canada. The transfer relates to an agreed contribution to overhead costs.
Nepal Leopards	Veterinary support for Nepalese wildlife vets dealing with leopards in human dominated landscapes. The transfer is from the Controlling Disease fund.
Painted Dog Project	Investigation into and protection against disease for painted dogs.
Raptor	Provision of veterinary training for vets and rehabilitation staff dealing with vultures. The transfer relates to an agreed contribution to overhead costs and a contribution from unrestricted funds.
Tigers	Tiger Health Programme covers training, advice and clinical services to conservation efforts throughout the tigers' range. Funds were spent developing the Wild Tiger Health Project - veterinary information for wildlife vets and biologists working with wild tigers.
Training Vets	To support training people who work on the conservation frontline in wildlife health. The transfer comprises an agreed contribution to overheads, recognition of grant funding from 2022 that had been treated as unrestricted and a transfer from unrestricted funds.
Turtles	To contribute towards the global conservation of turtles, we aim to increase the health and welfare of rescued turtles where it will have a conservation impact. For example where numbers are low, public engagement with rescued turtles aids other conservation activities and data gathered from rescued turtles can inform mitigation activities. The transfer relates to an agreed contribution to overhead costs.
Primates in Ghana (WAPCA)	Providing training and support to Ghanaian Wildlife Division with particular regards to the conservation of white naped mangabeys. The transfer is the result of recognising grant income from 2022 that had been treated as unrestricted and transfers from the controlling disease fund and unrestricted funds.

Wildlife Vets International
Notes to the accounts continued
for the period 1 January 2023 to 31 March 2024

10 Tangible assets

	Computer equipment	Project equipment	Total
<u>Cost</u>	£	£	£
At 1 January 2023	-	2,682	2,682
Additions	1,458	-	1,458
At 31 March 2024	1,458	2,682	4,140
<u>Depreciation</u>			
At 1 January 2023	-	2,682	2,682
Charge for year	486	-	486
At 31 March 2024	486	2,682	3,168
<u>Net book value</u>			
At 31 March 2024	972	-	972
At 31 December 2022	-	-	-

11 Debtors and prepayments

	2024	31.12.22
	£	£
Prepayments	1,039	-
Other debtors	3,852	14,210
	4,891	14,210

12 Creditors and accruals

	2024	31.12.22
	£	£
Creditors	14,465	5,407
Accruals	1,800	1,452
	16,265	6,859

13 Related party transactions

Trustee expenses

No trustee received any expenses during this period or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this period or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £40,718 (previous year: £29,432).

Wildlife Vets International

Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the period 1 January 2023 to 31 March 2024

	2024	Year ending 31.12.22	2024	Year ending 31.12.22	2024	Year ending 31.12.22	2024	Year ending 31.12.22
	Unrestricted funds	Unrestricted funds	Restricted funds	Restricted funds	Endowment funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£	£	£	£
Income								
Donations and legacies	42,953	26,265	27,624	41,773	-	-	70,577	68,038
Charitable activities	-	10,653	62,997	35,700	-	-	62,997	46,353
Other trading activities	15,657	10,827	186	1,445	-	-	15,843	12,272
Investments	3,836	649	-	-	-	-	3,836	649
Total income	62,446	48,394	90,807	78,918	-	-	153,253	127,312
Expenditure								
Raising funds	21,245	17,709	82	590	-	-	21,327	18,299
Charitable activities	77,248	56,302	65,780	56,895	-	-	143,028	113,197
Total expenditure	98,493	74,011	65,862	57,485	-	-	164,355	131,496
Net income / (expenditure)	(36,047)	(25,617)	24,945	21,433	-	-	(11,102)	(4,184)
Transfers between funds	27,786	29,189	(1,992)	(13,290)	(25,794)	(15,899)	-	-
Net movement in funds	(8,261)	3,572	22,953	8,143	(25,794)	(15,899)	(11,102)	(4,184)
Fund balances brought forward	87,000	83,428	87,767	79,624	25,794	41,693	200,561	204,745
Fund balances carried forward	78,739	87,000	110,720	87,767	-	25,794	189,459	200,561

WILDLIFE VETS INTERNATIONAL

England & Wales - Charity number 1109670

Accounts

Wildlife Vets International

Charity number 1109670

A company limited by guarantee number 5186286

Annual Report and Financial Statements for the year ended 31 December 2022



West Yorkshire Community Accounting Service

Wildlife Vets International

Annual Report and Financial Statements for the year ended 31 December 2022

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 16

Prepared by West Yorkshire Community Accountancy Service CIO

Wildlife Vets International

Trustees' report for the year ended 31 December 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Dr Miranda Stevenson	Chair	
Ms Sharon Miller	Vice Chair	Resigned 15 May 2023
Mr Peter Coe	Treasurer	
Mr Ken Elliott		
Mr Chris Washington-Sare		
Mr Peter Kettlewell		Appointed 12 May 2022
Company secretary	Andrew Greenwood	
Charity number	1109670	Registered in England and Wales
Company number	5186286	Registered in England and Wales
Registered and principal address	Bankers	
Station House	CAF Bank Ltd	
Parkwood Street	25 Kings Hill Avenue	
Keighley	Kings Hill	
BD21 4NQ	West Malling	
	ME19 4JQ	

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 21 July 2004. It is governed by a memorandum and articles of association as amended by special resolution dated 28 April 2005 and 23 July 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2022

Objectives and activities

The charity's objects

The promotion, for the public benefit, of the conservation of rare and endangered species and their habitats worldwide, in particular but not exclusively by the provision of veterinary services.

The charity's main activities

Wildlife Vets International aims to achieve its objectives by providing in-country veterinary support and establishing sustainable capacity through partnership with local organisations, increasing both human and animal welfare.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of environmental protection or improvement.

Achievements and performance

Miranda Stevenson, Chair of Trustees summarises WVI's achievements:

We are extremely proud of the impact we have been able to have on a wide range of endangered species conservation initiatives since the founding of WVI in 2004. By getting world class veterinary expertise to the conservation frontline when and where it's most needed, WVI has made significant contributions to the long term survival of species like the echo parakeet, the Amur leopard and the pine marten.

However, as we approach our 20th anniversary, we are increasingly aware of how important it is to evaluate the work we do and the projects we support as part of a more holistic approach to biodiversity conservation and the concept of One Health.[1] In doing so, we can demonstrate impact not only for ourselves and our local partners, but also for those who support and fund the work we do.

The 2015 UN Sustainable Development Goals provide us with a starting point for a framework for evaluation. Of particular relevance to WVI are; SDG 15, Life on Land, which refers to the need to protect, restore and promote biodiversity and terrestrial ecosystems; SDG 14, Life Below Water, which addresses the need to conserve our oceans; and SDG 3 Good Health and Well-Being, which includes targets concerned with the management of global health risks, communicable disease and vaccine research.

While the SDGs were primarily designed with respect to the health and welfare of the planet's human population, few would now deny the fundamental interconnections between all life on the planet – in particular people, domestic animals and livestock, and wildlife. The SARS-CoV-2 pandemic shone a spotlight on the shrinking interface between humans, other species and the health of the planet, and what can happen when species which would not normally come into contact with each other exist in closer and closer proximity, giving rise to new and greater opportunities for the spill over of pathogens. While emerging infectious disease has become recognised by zoologists and conservationists as a leading cause of species decline over recent decades, the Covid pandemic has resulted in a much wider appreciation of the need for effective disease surveillance and mitigation to protect all life on earth, ourselves included. This is where WVI plays a modest but vital part.

Life on Land

In 2022, initiatives which have contributed to the protection of Life on Land include the work of Matthew Rendle RVN in Ghana, where he has been helping West African Primate Conservation Action (WAPCA) prepare a group of captive white-naped mangabeys (*Cercocebus lunulatus*) – an Endangered primate – for future release into the wild in community-managed forest. Meanwhile, vet Jessica Bodgener, working with Cornell colleague Dr Martin Gilbert, has significantly advanced understanding of the threat posed by canine distemper virus to leopards in Nepal, and potential links to human-leopard conflict. Jess and Martin were also responsible for a ground-breaking workshop for regional tiger specialists in Indonesia, as the country prepares to be the first to introduce a nationwide network for distemper surveillance – the greatest known disease threat to the world's remaining tigers. The workshop was one of a suite of initiatives to support global tiger conservation - the focus of our Big Give Christmas Challenge campaign, which was our most successful yet, raising over £30,000.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2022

Achievements and performance continued

Life on Land continued

Another highlight was the visit of Nepalese wildlife vet, Dr Amir Sadaula, for CPD training in the UK, to enable him to make better use of anaesthetic and X-ray equipment at the country's first and only wildlife hospital in Chitwan National Park, where patients include tigers and leopards. As an umbrella species, conservation of the tiger supports and is intrinsically linked to the protection of its habitat and local biodiversity. We are extremely grateful to Montgomery Veterinary Clinic and our long standing partners at The Big Cat Sanctuary, Colchester Zoo and Chessington World of Adventures for facilitating Amir's training.

Life below Water

This year, we have not only continued to strengthen the veterinary capacity of the ARCHELON turtle rehab and rehabilitation centre in Greece, but we have also built on our relationship with government vets in Ghana who are responsible for turtle welfare; something which will be taken forward over the coming months by Matthew Rendle. Following a further two clinical-support visits to ARCHELON by Matthew and marine vet Tania Monreal, we are delighted to have helped establish what is now a centre of excellence for Greece, putting them in a position to co-host our first Turtle Health and Welfare Workshop for turtle rehabilitators from around the country in 2023. A special mention must go to Animal Friends Pet Insurance for their kind support for our turtle work.

Plastic pollution now affects all turtles seen in rescue centres around the Mediterranean, from entanglement in discarded plastic fishing nets and line, to the ingestion of miscellaneous plastic waste and the ubiquitous presence of microplastics. While the health implications of the abundance of microplastics are still poorly understood for both humans and wildlife, early indications suggest the effects are unlikely to be benign.

Good Health & Well-Being

"All 17 SDGs ultimately depend on healthy ecosystems and biodiversity." [2]

Despite this assertion by the UN Environment Programme, it is telling that by the organisation's own admission, "biodiversity is largely neglected in Covid-19 recovery spending". [3] At WVI we feel this is indicative of a bigger problem in the One Health arena; there needs to be much greater awareness at all levels of society and government of the intrinsic links between species conservation, biodiversity, wildlife health and disease control. Given our small size, WVI's influence is inevitably restricted to a small pool of projects working with threatened species. However, we are committed to advocating whenever appropriate for a more integrated approach to all policies designed to advance the SDG goals, especially when considering management of global health risks, disease control and associated research. As we move forward, we will strive to make more explicit the role of all our partnerships in promoting and maintaining healthy ecosystems and biodiversity, and ultimately, therefore, to the attainment of all the UN Sustainable Development Goals.

[1] According to the OHHLEP, One Health is 'an integrated, unifying approach that aims to sustainably balance and optimize the health of people, animals and ecosystems. It recognizes the health of humans, domestic and wild animals, plants, and the wider environment (including ecosystems) are closely linked and inter-dependent':

<https://www.who.int/news/item/01-12-2021-tripartite-and-uneo-support-ohhlep-s-definition-of-one-health>

[2] <https://www.unep.org/fr/node/28198>

[3] <https://sdgs.un.org/goals/goal15>

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2022

Next Year and Beyond

As we look forward to 2023, and indeed further ahead to our 20th anniversary, I am delighted to know that our avian first aid team will be back on the ground in India for the first time since the pandemic, we will be actively involved in the delivery of the excellent Interventions in Wild Animal Health course (pioneered by the University of Edinburgh, the Royal Veterinary College, the Wildlife Institute of India, the University of Melbourne and the Zoological Society of London), hopefully mentoring another up and coming wildlife vet from a tiger range state, and holding our first ever Turtle Health and Welfare Workshop.

We are also excited to continue to develop our relationship with VetCT, a veterinary corporate with whom we share core values and vision, and from whom we have received significant support, including through a fundraising initiative by their staff who are in the process for travelling remotely between our projects as they walk, run or cycle their way around the globe for us. VetCT also very kindly welcomed Matthew Rendle on to their stand at the London Vet Show in November, to give a very popular talk on sea turtle medicine. They also made a generous donation to WVI for every visitor to their exhibit, in lieu of so-often-not- very sustainable conference freebies – a brilliant initiative.

Financial review

The net income for the year was £11,715 including net income of £3,572 on unrestricted funds and net income of £8,143 on restricted funds, after transfers. This includes the recognition of transfers from endowment funds as income in accordance with the SORP.

Reserves policy

The charity's free reserves, excluding fixed assets and endowment funds, at the year end were £87,000.

In 2015 a legacy of £249k was received by the charity in the form of an unrestricted donation. This was followed by a further £36k in 2016.

Compared to typical annual expenditure at the time of approximately £100k, it was clearly not possible to expend this donation within a reasonable time and so the sum has been treated as an expendable endowment.

In practical terms, the trustees consider plans for future activities and agree to transfer money from the endowment fund to cover project expenditure where this is not met from existing income streams. In terms of the retention of reserves, the trustees, have decided to maintain reserves of between 6 and 9 months of annual expenditure in order to allow the charity to continue to deliver services in the short term in such circumstances as a loss of sponsorship.

Based on projected expenditure of £174k this would equate to between £87k and £131k. At this stage the trustees have transferred funds of £15,899 from endowment funds to meet the lower limit of this policy.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 29/6/2023

Peter Coe (Trustee)

Wildlife Vets International

Independent examiner's report to the trustees of Wildlife Vets International

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

4/7/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wildlife Vets International
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2022

	Notes	2022	2022	2022	2022	2021
		Unrestricted	Restricted	Endowment	Total	Total
		funds	funds	funds	funds	funds
		£	£	£	£	£
Income from:						
Donations and legacies	(2)	26,265	41,773	-	68,038	69,090
Charitable activities	(3)	10,653	35,700	-	46,353	10,500
Investments	(4)	649	-	-	649	18
Other	(5)	10,827	1,445	-	12,272	18,023
Total income		48,394	78,918	-	127,312	97,631
Expenditure on:						
Raising funds	(6)	17,709	590	-	18,299	19,030
Charitable activities	(7)	56,302	56,895	-	113,197	74,286
Total expenditure		74,011	57,485	-	131,496	93,316
Net income / (expenditure)		(25,617)	21,433	-	(4,184)	4,315
Transfers between funds		29,189	(13,290)	(15,899)	-	-
Net movement in funds		3,572	8,143	(15,899)	(4,184)	4,315
Fund balances brought forward		83,428	79,624	41,693	204,745	200,430
Fund balances carried forward	(9)	87,000	87,767	25,794	200,561	204,745

All incoming resources and resources expended derive from continuing activities.

Wildlife Vets International

Balance sheet

as at 31 December 2022

	2022	2022	2022	2022	2021
	Unrestricted	Restricted	Endowment	Total	Total
	£	£	£	£	£
Fixed assets					
Tangible assets	(10) -	-	-	-	470
Total fixed assets	-	-	-	-	470
Current assets					
Debtors and prepayments	3,529	10,681	-	14,210	7,726
Cash at bank and in hand	85,423	81,993	25,794	193,210	211,317
Total current assets	88,952	92,674	25,794	207,420	219,043
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(11) 1,952	4,907	-	6,859	14,768
Total current liabilities	1,952	4,907	-	6,859	14,768
Net current assets / (liabilities)	87,000	87,767	25,794	200,561	204,275
Net assets	87,000	87,767	25,794	200,561	204,745
Funds					
Unrestricted funds	87,000	-	-	87,000	83,428
Restricted funds	-	87,767	-	87,767	79,624
Endowment funds	-	-	25,794	25,794	41,693
Total funds	87,000	87,767	25,794	200,561	204,745

For the year ending 31 December 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 29/6/2023

Peter Coe (Trustee)

Wildlife Vets International

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Wildlife Vets International

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Allocation of support costs

Support costs include administrative office functions and premises costs, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating premises costs on the basis of space used, staff costs and administrative functions on time spent.

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2022

2 Donations and legacies	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations, gifts and legacies	8,309	15,870	24,179	37,026
AMUR UK	6,361	-	6,361	-
Animal Friends Pet Insurance	-	25,003	25,003	17,637
Vet CT	5,420	-	5,420	-
Chipping Norton Vets	-	-	-	100
Kynetec	-	-	-	1,498
Lafeber International	-	-	-	608
Metamorphosis Foundation	-	-	-	5,000
PGIM	-	-	-	622
Twycross Zoo	-	-	-	3,000
Gift aid	2,875	-	2,875	3,599
Donated equipment and services	3,300	900	4,200	-
	<u>26,265</u>	<u>41,773</u>	<u>68,038</u>	<u>69,090</u>
3 Charitable activities income	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants				
Chessington Conservation Fund	-	5,200	5,200	-
Gibbings Family Charitable Trust	-	2,000	2,000	2,500
Jean Sainsbury Animal Welfare Fund	-	9,000	9,000	-
Metamorphosis Foundation	-	12,500	12,500	-
Reed Foundation	-	5,000	5,000	5,000
Shepreth Wildlife Conservation Trust	-	1,000	1,000	-
Twycross Zoo	7,000	-	7,000	-
WHF/The Big Cat Sanctuary	2,653	-	2,653	-
Zoological Society of Hertfordshire	1,000	1,000	2,000	-
Persula Foundation	-	-	-	2,000
Primate Society of Great Britain	-	-	-	1,000
	<u>10,653</u>	<u>35,700</u>	<u>46,353</u>	<u>10,500</u>
4 Investments	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bank interest	649	-	649	18
	<u>649</u>	<u>-</u>	<u>649</u>	<u>18</u>
5 Other	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Sales	1,517	1,445	2,962	6,723
Fundraising	9,310	-	9,310	11,300
	<u>10,827</u>	<u>1,445</u>	<u>12,272</u>	<u>18,023</u>

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2022

6 Raising funds	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Marketing, publicity, fundraising and events	6,353	590	6,943	8,969
Allocated support costs	11,356	-	11,356	10,061
	<u>17,709</u>	<u>590</u>	<u>18,299</u>	<u>19,030</u>

7 Charitable activities expenditure

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	cost	cost
	£	£	£	£
Conservation projects				
Grant making	-	56,895	56,895	27,173
Professional fees	3,900	-	3,900	360
Travel and accommodation costs	2,716	-	2,716	335
Awareness raising	5,883	-	5,883	5,295
Depreciation of project equipment	470	-	470	471
Allocated support costs	43,333	-	43,333	40,652
	<u>56,302</u>	<u>56,895</u>	<u>113,197</u>	<u>74,286</u>

8a Support costs

	2022	2022	2022	2021
	Fundraising	Charitable	Total	Total
	activity	activity	cost	cost
	£	£	£	£
Support cost type				
Administration assistance	11,210	36,183	47,393	42,417
Stationery, office and admin costs	91	4,449	4,540	6,192
Telephone	2	120	122	120
Accountancy and independent examination	29	1,423	1,452	960
Travel and subsistence	-	-	-	89
Insurance	24	1,158	1,182	935
	<u>11,356</u>	<u>43,333</u>	<u>54,689</u>	<u>50,713</u>

8b Staff costs and numbers

	2022	2021
	£	£
Gross salaries	26,319	18,375
Social security costs	2,511	1,620
Employment allowance	(2,511)	(1,620)
Pensions	602	365
	<u>26,921</u>	<u>18,740</u>

The average number of employees during the year was 1, being an average of 1 full time equivalent (2021: 0.8, 0.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	602	365

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2022

8c Grant making

Project or activity	2022 Grants to individuals £	2022 Grants to institutions £	2022 Support costs £	2022 Total £	2021 Total £
Leopards and Tigers	20,946	723	8,332	30,001	-
Turtles	14,439	7,318	8,366	30,123	17,088
White Naped Managabeys -	6,802	-	2,615	9,417	3,189
Avian vet training	3,088	-	1,187	4,275	-
Clinical Training - Nepal	2,379	-	915	3,294	655
African Painted Dogs	700	-	269	969	-
Choughs	500	-	192	692	5,240
Canine Distemper Virus - Nepal	-	-	-	-	18,339
West African Lion Collaring	-	-	-	-	2,819
Wildlife Hospital - Nepal	-	-	-	-	129
Total	48,854	8,041	21,876	78,771	47,459

9 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Amur Leopard	8,728	-	723	-	8,005
Chough	-	-	500	500	-
Controlling Disease	12,256	-	-	(5,508)	6,748
Nepal Leopards	26,661	10,200	2,379	(2,438)	32,044
Painted Dog Project	2,657	-	700	-	1,957
Raptor	12	9,900	3,088	(1,062)	5,762
Tigers	18,050	33,815	21,536	(6,000)	24,329
Turtle	11,260	25,003	23,551	(3,790)	8,922
Primates in Ghana (WAPCA)	-	-	5,008	5,008	-
	79,624	78,918	57,485	(13,290)	87,767

Fund name	Purpose of restriction
Amur Leopard	Veterinary support to the Reintroduction Programme for the Amur Leopard, Russian Far East.
Chough	For the disease risk analysis for the reintroduction of chough into Kent, UK.
Controlling Disease	Funds to be spent on activities related to controlling disease in endangered species.
Nepal Leopards	Veterinary support for Nepalese wildlife vets dealing with leopards in human dominated landscapes.
Painted Dog Project	Investigation into and protection against disease in Hwange National Park, Zimbabwe.
Raptor	Provision of veterinary training for vets and rehabilitation staff dealing with vultures.
Tigers	Tiger Health Programme covers training, advice and clinical services to conservation efforts throughout the tigers' range.
Turtle	Veterinary support for turtle rehabilitation in Greece and Spain.
Primates in Ghana (WAPCA)	Investigating disease in rescued and captive born white naped mangabeys in Ghana and the feasibility of reintroduction.

The transfers from the Controlling Diseases restricted funds are contributions towards covering the costs of supporting the Chough and Primates in Ghana (WAPCA) funds.
Additional transfers from the Raptor, Turtle, Tigers and Nepal Leopards have been made concerning agreed contributions to overhead costs.

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2022

10 Tangible assets

	Motor vehicles	Project equipment	Total
<u>Cost</u>	£	£	£
At 1 January 2022	-	2,682	2,682
Additions	-	-	-
At 31 December 2022	-	2,682	2,682
<u>Depreciation</u>			
At 1 January 2022	-	2,212	2,212
Charge for year	-	470	470
At 31 December 2022	-	2,682	2,682
<u>Net book value</u>			
At 31 December 2022	-	-	-
At 31 December 2021	-	470	470

11 Creditors and accruals

	2022	2021
	£	£
Creditors	5,407	13,808
Accruals	1,452	960
	<u>6,859</u>	<u>14,768</u>

12 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £29,432 (previous year: £27,711).

Other related party transactions

Name of trustee or related party	Relationship to charity	Description of transaction		
IZVG	Provider of key management personnel services	Recharge of Executive Officer salary costs	-	7,350
			<u>-</u>	<u>7,350</u>

13 Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
ONCA	-	1,850	1,850	-
	<u>-</u>	<u>1,850</u>	<u>1,850</u>	<u>-</u>

Wildlife Vets International

Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the year ended 31 December 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Endowment funds £	2021 Endowment funds £	2022 Total funds £	2021 Total funds £
Income								
Donations and legacies	26,265	22,533	41,773	46,557	-	-	68,038	69,090
Charitable activities	10,653	-	35,700	10,500	-	-	46,353	10,500
Investments	649	18	-	-	-	-	649	18
Other	10,827	11,636	1,445	6,387	-	-	12,272	18,023
Total income	48,394	34,187	78,918	63,444	-	-	127,312	97,631
Expenditure								
Raising funds	17,709	18,208	590	822	-	-	18,299	19,030
Charitable activities	56,302	45,997	56,895	28,289	-	-	113,197	74,286
Total expenditure	74,011	64,205	57,485	29,111	-	-	131,496	93,316
Net income / (expenditure)	(25,617)	(30,018)	21,433	34,333	-	-	(4,184)	4,315
Transfers between funds	29,189	46,505	(13,290)	(7,646)	(15,899)	(38,859)	-	-
Net movement in funds	3,572	16,487	8,143	26,687	(15,899)	(38,859)	(4,184)	4,315
Fund balances brought forward	83,428	66,941	79,624	52,937	41,693	80,552	204,745	200,430
Fund balances carried forward	87,000	83,428	87,767	79,624	25,794	41,693	200,561	204,745

Accounts

Wildlife Vets International

Charity number 1109670

A company limited by guarantee number 5186286

Annual Report and Financial Statements for the year ended 31 December 2021



Wildlife Vets International

Annual Report and Financial Statements for the year ended 31 December 2021

Contents	Page
Trustees' report	2 to 7
Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 to 18

Prepared by West Yorkshire Community Accounting Service

Wildlife Vets International

Trustees' report for the year ended 31 December 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Dr Miranda Stevenson	Chair	
Ms Sharon Miller	Vice Chair	
Mr Peter Coe	Treasurer	
Mr Ken Elliott		
Mrs Louise Heathcote		Resigned 2 August 2021
Mr Chris Washington-Sare		
Mr Peter Kettlewell		Appointed 12 May 2022

Company secretary Andrew Greenwood

Charity number 1109670 Registered in England and Wales

Company number 5186286 Registered in England and Wales

Registered and principal address	Bankers
Station House	CAF Bank Ltd
Parkwood Street	25 Kings Hill Avenue
Keighley	Kings Hill
BD21 4NQ	West Malling
	ME19 4JQ

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 21 July 2004. It is governed by a memorandum and articles of association as amended by special resolution dated 28 April 2005 and 23 July 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2021

Objectives and activities

The charity's objects

The promotion, for the public benefit, of the conservation of rare and endangered species and their habitats worldwide, in particular but not exclusively by the provision of veterinary services.

The charity's main activities

Wildlife Vets International aims to achieve its objectives by providing in-country veterinary support and establishing sustainable capacity through partnership with local organisations, increasing both human and animal welfare.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of environmental protection or improvement.

Achievements and performance

Miranda Stevenson, Chair of Trustees, summarises a challenging year:

The vision of Wildlife Vets International is a world where wildlife survives and flourishes, and our mission is to support vets and conservationists in using veterinary science to protect endangered species. We do this by equipping those on the conservation frontline with the necessary veterinary science and skills to have a real impact on the species with which they are working. Despite the ongoing challenges of the COVID-19 pandemic, we have continued to do all we can to raise awareness of the need to put world-class veterinary science right at the heart of conservation.

As the world has slowly opened up again this year, it has inevitably taken time for our veterinary partners to be able to get back out on the ground. However, against the backdrop of the global pandemic, appreciation of our role and the work we do has only grown. A light has unquestionably been shone on the ever-expanding interface between wildlife, humans and livestock, and the associated risks of emerging disease exploiting increasing opportunities to jump the barriers between species, ourselves included. This is very much the arena in which WVI operates, as we support our conservation partners in the vital task of identifying, treating and mitigating disease threats in the endangered species with which they work.

Our work with sea turtle rehabilitation centres in Athens and Barcelona continues to go from strength to strength. Vet nurse Matthew Rendle has built a strong and trusting partnership with ARCHELON, the Sea Turtle Protection Society of Greece, which enables him to give invaluable guidance remotely, while vet Tania Monreal, who is based nearby, supports marine rescue centre Fundación CRAM in Spain with monthly visits. Matt and Tania visited ARCHELON in person in August and were able to advise on a range of clinical cases. Notably, they were able to remove a fishing hook from one turtle, Valentine, which had become embedded in the animal's oesophagus, with the attached line going all the way through her intestines and literally out the other end, putting her life seriously at risk. Following surgery, Valentine went on to make a full recovery and was subsequently released back into the Mediterranean. As a juvenile female, the hope is that she will play her role in securing the future of her species for many years to come. Her release exemplifies the value of rehabilitation as a tool for conservation of endangered species.

Since we began our partnership with ARCHELON, Matt and Tania have been able to embed new practices around greater use of pain relief, more informed choice of antibiotics, better wound management and improved anaesthetic techniques. The ARCHELON team are now able to take their own blood samples for analysis on site, and a local radiologist has been so inspired that he is providing very good quality imaging of the turtles free of charge. In addition, Matt has addressed a number of husbandry issues, including increased exposure to UV light, better temperature control and the provision of enrichment for all the turtles that are well enough to benefit from it. The work of our Turtle Team continues to expand, with Matt currently in the process of developing a new relationship with a turtle rescue team in Ghana. We are immensely grateful to Animal Friends Pet Insurance for their decision to fund our turtle work this year, and for the next twelve months.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2021

Achievements and performance continued

Our connection with Ghana comes primarily through West African Primate Conservation Action (WAPCA) and the provision of veterinary support to their project to release captive white-naped mangabeys (*Cercocebus lunulatus*) – an Endangered primate – back into the wild. This is a ground-breaking initiative, which will create a blue-print for similar primate reintroductions in Ghana, if not Africa, as well as making sure that WAPCA's rehabilitation centres have a pathway in place which will enable them to release suitable individuals and free up space for new arrivals, most often from the illegal pet trade.

WVI Veterinary Advisor, Jane Hopper, has completed the vital Disease Risk Assessment for the project, while vet nurse Matthew Rendle has been back out to Ghana to assess the facilities and meet with the relevant zoo and government authorities. Matt was able to take a portable medical bag with him, containing equipment for carrying out basic health checks, performing anaesthesia and collecting samples which was particularly appreciated. The kit was funded through a raffle for a portrait of a mangabey kindly painted and donated by one of our supporters.

This is a complex project but the pieces of the puzzle are falling into place, and we are anticipating the release of the first group of mangabeys into a community managed forest in 2023. Sincere thanks are due to the Primate Society of Great Britain who awarded us a Captive Care Grant to support our work.

Meanwhile, vet Jessica Bodgener was finally able to get back out to Nepal towards the end of the year, to resume the work she was doing when she had to leave in a hurry back at the beginning of the COVID-19 pandemic. She has been testing existing serum samples from tigers and leopards to determine whether they have been exposed to canine distemper virus – a serious and growing problem for large carnivores around the globe. This is the first phase of a much bigger project to investigate the health of conflict leopards in Nepal, where confrontation with humans often has tragic consequences. In the longer term, Jess will be working to determine what role disease or injury plays in the animals' behaviour, and what measures could be taken to prevent repeat offending.

Back in Africa, we were able to fund the capture and collaring West African lions in Benin. We hope this will be the beginning of a partnership between Prof. Hans Bauer of WildCru and WVI Veterinary Partner Richard Harvey focusing on disease surveillance in this Critically Endangered subspecies of lion. There are only ~400 left of the West African clade of the 'Northern Lion' – a subspecies more closely related to the extinct Barbary lion and Asiatic lion than the 'Southern lion'.

Closer to home, we have supported vet Jane Hopper's contribution to a large scale study into the vaccination of captive painted dogs, using a modified live vaccine to protect them from canine distemper virus, which has decimated whole packs in recent years. The study is an important first step in looking at the viability of vaccinating painted dogs in the wild.

Lockdown restrictions in the early part of the year led to our first ever virtual 'Wildlife Warrior' challenge in February, with supporters pledging to walk, run or cycle 50 or 100 miles. The challenge raised almost £5k, while one dedicated supporter went on to complete four ultra-marathons, and our veterinary partner, Karen Archer, competed in her first ever half triathlon. Between them they raised an additional £1k. In March, we were delighted to be chosen as the official charity partners for Elearning.vet's first Virtual Veterinary Conference, and were able to reciprocate by providing talks on turtle rehabilitation, painted dog vaccination and the importance of veterinary medicine to conservation. Later in the spring we launched our own online Wildlife lottery, and a new range of sustainable WVI-branded clothing, which is made to order through our website.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2021

Achievements and performance continued

As in-person events made a gradual return, June saw vet Jane Hopper speaking at the Big Cat Sanctuary in Kent, as part of their Conservation Conversations initiative. Jane spoke about how captive tigers can help inform the care of those in the wild, and about the ongoing development of the Wild Tiger Health Centre website. The WTHC was created by WVI founder and big cat specialist, the late Dr John Lewis, and is intended as a one-stop hub for all those involved in the protection of wild tigers throughout their range. John was particularly passionate about tigers, and considered the WTHC his legacy to their conservation. The site not only provides up to date, free to access information on their biology, pathology, treatment and handling, but also brings together all those working to save these magnificent animals, facilitating exchange of expertise and experience. John was the on-call vet for the Big Cat Sanctuary for many years and funds raised through the event were divided between the Wild Tiger Health Centre and other WVI projects.

The summer saw the launch of our first 'Stories of Survival' wildlife photography competition, created and run by vet Jessica Bodgener. We were delighted to receive around 300 entries from around the globe, and lucky to have an international panel of renowned judges, including Will Burrard-Lucas and Shannon Wild. Not only was the standard of entries extremely high, but it was also an opportunity to introduce WVI to a new audience, a good proportion of whom have since become regular followers. A huge thank you goes to Jess for the many hours she gave to set up and run the competition, which we hope will become an annual event.

We were also delighted to be able to hand over to its new owner the original painting of "John's Tiger", so kindly donated to us by award-winning wildlife artist, Penny Wheatley, after the death in 2020 of our founder and passionate big cat expert, Dr John Lewis. Sales from the original image of a magnificent Amur tiger and accompanying limited edition prints have now raised more than £3,000.

The year ended, as it has for some time now, with our main fundraising initiative, conducted through The Big Give Christmas Challenge. We used the lead-up to the campaign itself, which traditionally runs in the first week of December, to talk about different aspects of big cat-human conflict, and the importance of investigating and understanding the role of disease in situations which can be challenging, distressing and potentially fatal to people and animals alike.

We were extremely fortunate to receive a record total of £15,000 in match funding; from the Reed Foundation, the Gibbings Family Trust and a private donor, Iain Booth MRCVS, who gifted proceeds from the sale of his veterinary business. This meant that our overall target was £30,000, a 100% increase on the previous year. Thanks to the generosity of our supporters and the dedication of our small campaign team in the office, we reached our target with hours to spare – another first!

Given the post-pandemic challenges that charities continue to face in terms of fundraising, we were delighted to find we had not only met but significantly exceeded our overall target for the year. This bodes well for the support we will be able to give to both existing and new initiatives in the months and years to come.

None of what we do would be possible without the ongoing and unstinting support of our patrons and trustees, the generosity of our corporate and individual benefactors, the dedication of our project partners around the globe, or the commitment of our inspirational veterinary partners, who never hesitate to share their considerable skills and expertise. We extend our heartfelt thanks to them all.

Conservation is a complex puzzle. As we struggle to combat climate change, prevent further pandemics and protect our planet's incredible – and vital – biodiversity, it has never been more critical to ensure that world-class veterinary science informs our efforts to save threatened species. WVI remains committed to providing that vital piece of the overall puzzle. As the world emerges from the grip of COVID-19 we look forward to the challenges ahead and to deepening our relationships with our current conservation partners, as well as seeking new projects looking for critical veterinary input. Our supporter numbers continue to grow, and we are extremely thankful to all those who have helped us end the year in a secure financial position.

Miranda Stevenson PhD OBE

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2021

Financial review

The net income for the year was £4,315, including net income of £16,487 on unrestricted funds, net income of £26,687 on restricted funds and net expenditure of £38,859 in endowment funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £82,958.

In 2015 a legacy of £249k was received by the charity in the form of an unrestricted donation. This was followed by a further £36k in 2016.

Compared to typical annual expenditure at the time of approximately £100k, it was clearly not possible to expend this donation within a reasonable time and so the sum has been treated as an expendable endowment.

In practical terms, the trustees consider plans for future activities and agree to transfer money from the endowment fund to cover project expenditure where this is not met from existing income streams. In terms of the retention of reserves, the trustees, have decided to maintain reserves of between 6 and 9 months of annual expenditure in order to allow the charity to continue to deliver services in the short term in such circumstances as a loss of sponsorship.

Based on projected expenditure of £170k this would equate to between £85k and £128k. At this stage the trustees have transferred funds from endowments to meet the lower limit of this policy.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 11/8/2022

Dr Miranda Stevenson (Trustee)

Wildlife Vets International

Independent examiner's report to the trustees of Wildlife Vets International

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

30/8/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wildlife Vets International
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Endowment funds £	2021 Total funds £	2020 Total funds £
Income and endowments from:						
Donations and legacies	(2)	22,533	46,557	-	69,090	26,897
Charitable activities	(3)	-	10,500	-	10,500	16,500
Investments	(4)	18	-	-	18	171
Other	(5)	11,636	6,387	-	18,023	531
Total income		34,187	63,444	-	97,631	44,099
Expenditure on:						
Raising funds	(6)	9,161	822	-	9,983	3,662
Charitable activities	(7)	55,044	28,289	-	83,333	77,273
Total expenditure		64,205	29,111	-	93,316	80,935
Net (expenditure) / income		(30,018)	34,333		4,315	(36,836)
Transfers between funds		46,505	(7,646)	(38,859)	-	-
Net movement in funds		16,487	26,687	(38,859)	4,315	(36,836)
Fund balances brought forward		66,941	52,937	80,552	200,430	237,266
Fund balances carried forward	(10)	83,428	79,624	41,693	204,745	200,430

All incoming resources and resources expended derive from continuing activities.

Wildlife Vets International

Balance sheet

as at 31 December 2021

	2021	2021	2021	2021	2020
	Unrestricted	Restricted	Endowment	Total	Total
	£	£	£	£	£
Fixed assets					
Tangible assets (11)	470	-	-	470	941
Total fixed assets	<u>470</u>	<u>-</u>	<u>-</u>	<u>470</u>	<u>941</u>
Current assets					
Debtors	405	7,321	-	7,726	13,828
Cash at bank	85,703	83,921	41,693	211,317	191,230
Total current assets	<u>86,108</u>	<u>91,242</u>	<u>41,693</u>	<u>219,043</u>	<u>205,058</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals (12)	3,150	11,618	-	14,768	5,569
Total current liabilities	<u>3,150</u>	<u>11,618</u>	<u>-</u>	<u>14,768</u>	<u>5,569</u>
Net current assets	<u>82,958</u>	<u>79,624</u>	<u>41,693</u>	<u>204,275</u>	<u>199,489</u>
Net assets	<u>83,428</u>	<u>79,624</u>	<u>41,693</u>	<u>204,745</u>	<u>200,430</u>
Funds					
Unrestricted funds	83,428	-	-	83,428	66,941
Restricted funds	-	79,624	-	79,624	52,937
Endowment funds	-	-	41,693	41,693	80,552
Total funds	<u>83,428</u>	<u>79,624</u>	<u>41,693</u>	<u>204,745</u>	<u>200,430</u>

For the year ending 31 December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 11/8/2022

Dr Miranda Stevenson (Trustee)

Wildlife Vets International

Notes to the accounts

for the year ended 31 December 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) The charity constitutes a public benefit entity as defined by FRS 102.

As a consequence, there has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Wildlife Vets International

Notes to the accounts

for the year ended 31 December 2021

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Allocation of support costs

Support costs include administrative office functions and premises costs, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating premises costs on the basis of space used, staff costs and administrative functions on time spent.

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2021

2 Donations and legacies	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations, gifts and legacies	10,547	26,479	37,026	24,325
Metamorphosis Foundation	5,000	-	5,000	-
Lafeber International	608	-	608	382
Animal Friends Pet Insurance	5,000	12,637	17,637	-
PGIM	-	622	622	-
Twycross Zoo	-	3,000	3,000	-
Chipping Norton Vets	100	-	100	-
Kynetec	-	1,498	1,498	-
Gift aid	1,278	2,321	3,599	1,655
Donated equipment	-	-	-	535
	<u>22,533</u>	<u>46,557</u>	<u>69,090</u>	<u>26,897</u>
3 Charitable activities	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants				
Reed Foundation	-	5,000	5,000	2,500
Persula Foundation	-	2,000	2,000	-
Primate Society of Great Britain	-	1,000	1,000	-
Gibbings Family Charitable Trust	-	2,500	2,500	2,000
WHF/The Big Cat Sanctuary	-	-	-	1,000
Zoological Society of Hertfordshire	-	-	-	1,000
Chessington Conservation Fund	-	-	-	10,000
	<u>-</u>	<u>10,500</u>	<u>10,500</u>	<u>16,500</u>
4 Investments	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bank interest	18	-	18	171
	<u>18</u>	<u>-</u>	<u>18</u>	<u>171</u>
5 Other	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Sales	336	6,387	6,723	531
Fundraising	11,300	-	11,300	-
	<u>11,636</u>	<u>6,387</u>	<u>18,023</u>	<u>531</u>

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2021

6 Raising funds	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Marketing, publicity and events	8,147	822	8,969	2,912
Allocated support costs	1,014	-	1,014	750
	<u>9,161</u>	<u>822</u>	<u>9,983</u>	<u>3,662</u>

7 Charitable activities	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Conservation projects				
Grant making	-	27,173	27,173	34,862
Professional fees	360	-	360	-
Travel and accommodation costs	335	-	335	-
Awareness raising	5,193	102	5,295	5,222
Depreciation of project equipment	471	-	471	471
Allocated support costs	48,685	1,014	49,699	36,718
	<u>55,044</u>	<u>28,289</u>	<u>83,333</u>	<u>77,273</u>

8 Support costs	2021	2021	2021	2020
	Fundraising	Charitable	Total	Total
	activity	activity	cost	cost
	£	£	£	£
Administration assistance	848	41,569	42,417	33,434
Stationery, office and admin costs	124	6,068	6,192	1,322
Telephone	2	118	120	127
Accountancy and independent examination	19	941	960	720
Accommodation	-	-	-	78
Travel and subsistence	2	87	89	782
Insurance	19	916	935	1,005
	<u>1,014</u>	<u>49,699</u>	<u>50,713</u>	<u>37,468</u>

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2021

9 Grant making

Purpose of grants	Grants to individuals £	Grants to institutions £	Support costs £	Total 2021 £	Total 2020 £
Canine Distemper Virus - Nepal	10,500	-	7,839	18,339	-
Turtles	4,561	5,223	7,304	17,088	7,740
White Naped Managabeys - Western Ghana	1,826	-	1,363	3,189	-
Choughs	3,000	-	2,240	5,240	-
West African Lion Collaring	1,614	-	1,205	2,819	-
Clinical Training - Nepal	375	-	280	655	-
Wildlife Hospital - Nepal	74	-	55	129	4,191
Tigers	-	-	-	-	20,912
Raptors	-	-	-	-	1,382
Primates in Ghana	-	-	-	-	8,267
Pine Martens	-	-	-	-	1,320
Total	21,950	5,223	20,285	47,459	43,812

10 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Controlling Disease	17,930	146	1,412	(4,408)	12,256
Turtle	10,303	12,637	9,784	(1,896)	11,260
Tigers	13,069	7,819	1,931	(907)	18,050
Amur Leopard	8,728	-	-	-	8,728
Wildlife Hospital - Nepal	37	-	37	-	-
Painted Dog Project	2,647	10	-	-	2,657
Primates in Ghana	223	1,338	2,029	468	-
Chough	-	2,498	3,000	502	-
Nepal Leopards	-	38,984	10,918	(1,405)	26,661
Raptor	-	12	-	-	12
	52,937	63,444	29,111	(7,646)	79,624

Fund name	Purpose of restriction
Controlling Disease	Funds to be spent on activities related to controlling disease in endangered species.
Turtle	Veterinary support for turtle rehabilitation in Greece and Spain.
Tigers	Tiger Health Programme covers training, advice and clinical services to conservation efforts throughout the tigers' range.
Amur Leopard	Veterinary support to the Reintroduction Programme for the Amur Leopard, Russian Far East.
Wildlife Hospital - Nepal	To support veterinary staff at the NTNC's Biodiversity Centre during the Covid pandemic.
Painted Dog Project	Investigation into and protection against disease in Hwange National Park, Zimbabwe.
Primates in Ghana	Investigating disease in rescued and captive born white naped mangabeys in Ghana and the feasibility of reintroduction.
Chough	For the disease risk analysis for the reintroduction of chough into Kent, UK.
Nepal Leopards	Veterinary support for Nepalese wildlife vets dealing with leopards in human dominated landscapes.

Wildlife Vets International

Notes to the accounts continued

for the year ended 31 December 2021

10 Restricted funds continued

Fund name	Purpose of restriction
Raptor	Provision of veterinary training for vets and rehabilitation staff dealing with vultures.

The transfers from the Controlling Diseases restricted funds are contributions towards covering the costs of supporting the Nepal Leopards and Primates in Ghana funds.

Additional transfers from the Turtle, Tigers and Nepal Leopards have been made concerning agreed contributions to overhead costs.

The transfer to the Chough fund was from unrestricted funds to meet the in year overspend.

11 Tangible assets

	Project equipment £	Total £
<u>Cost</u>		
At 1 January 2021	2,682	2,682
Additions	-	-
At 31 December 2021	<u>2,682</u>	<u>2,682</u>
<u>Depreciation</u>		
At 1 January 2021	1,741	1,741
Charge for year	471	471
At 31 December 2021	<u>2,212</u>	<u>2,212</u>
<u>Net book value</u>		
At 31 December 2021	<u>470</u>	<u>470</u>
At 31 December 2020	<u>941</u>	<u>941</u>

12 Creditors and accruals

	2021 £	2020 £
Creditors	13,808	4,126
Accruals	960	728
Other creditors	-	715
	<u>14,768</u>	<u>5,569</u>

Wildlife Vets International

Notes to the accounts continued

for the year ended 31 December 2021

13 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Related party transactions

Key management personnel

The key management personnel of the charity include the trustees and Executive Officer. The total payments made for the Executive Officer were £25,849 (2020: £18,342).

Other transactions with trustees or related parties

			2021	2020
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
IZVG	Provider of key management personnel services	Recharge of Executive Officer salary costs	7,350	18,342
IZVG	As above	Grant payments	-	21,333
			<u>7,350</u>	<u>39,675</u>

Wildlife Vets International

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Endowment funds £	2020 Endowment funds £	2021 Total funds £	2020 Total funds £
Income								
Donations and legacies	22,533	9,663	46,557	17,234	-	-	69,090	26,897
Charitable activities	-	-	10,500	16,500	-	-	10,500	16,500
Investments	18	171	-	-	-	-	18	171
Other	11,636	531	6,387	-	-	-	18,023	531
Total income	34,187	10,365	63,444	33,734	-	-	97,631	44,099
Expenditure								
Raising funds	9,161	3,662	822	-	-	-	9,983	3,662
Charitable activities	55,044	51,014	28,289	26,259	-	-	83,333	77,273
Total expenditure	64,205	54,676	29,111	26,259	-	-	93,316	80,935
Net (expenditure) / income	(30,018)	(44,311)	34,333	7,475	-	-	4,315	(36,836)
Transfers between funds	46,505	52,840	(7,646)	(1,500)	(38,859)	(51,340)	-	-
Net movement in funds	16,487	8,529	26,687	5,975	(38,859)	(51,340)	4,315	(36,836)
Fund balances brought forward	66,941	58,412	52,937	46,962	80,552	131,892	200,430	237,266
Fund balances carried forward	83,428	66,941	79,624	52,937	41,693	80,552	204,745	200,430

WILDLIFE VETS INTERNATIONAL

England & Wales - Charity number 1109670

Accounts

Wildlife Vets International

Charity number 1109670

A company limited by guarantee number 5186286

Annual Report and Financial Statements for the year ended 31 December 2020



Wildlife Vets International

Annual Report and Financial Statements for the year ended 31 December 2020

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 17

Prepared by West Yorkshire Community Accounting Service

Wildlife Vets International

Trustees' report for the year ended 31 December 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Dr Miranda Stevenson	Chair	
Ms Sharon Miller	Vice Chair	
Mr Peter Coe	Treasurer	
Mr Ken Elliott		
Mrs Louise Heathcote		
Mr Chris Washington-Sare		

Company secretary Andrew Greenwood

Charity number 1109670 Registered in England and Wales

Company number 5186286 Registered in England and Wales

Registered and principal address	Bankers
Station House	CAF Bank Ltd
Parkwood Street	25 Kings Hill Avenue
Keighley	Kings Hill
BD21 4NQ	West Malling
	ME19 4JQ

Independent examiner

Rhys North ACA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 21 July 2004. It is governed by a memorandum and articles of association as amended by special resolution dated 28 April 2005 and 23 July 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2020

Objectives and activities

The charity's objects

The promotion, for the public benefit, of the conservation of rare and endangered species and their habitats worldwide, in particular, but not exclusively by the provision of veterinary services.

The charity's main activities

Wildlife Vets International aims to achieve its objectives by providing in-country veterinary support and establishing sustainable capacity through partnership with local organisations, increasing both human and animal welfare.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of environmental protection or improvement.

Achievements and performance

Miranda Stevenson, Chair of Trustees, summarises an extraordinary year:

Our practical activities were inevitably curtailed in 2020, as the world responded to the emergence of SARS-CoV-2. While the global Covid-19 pandemic has disrupted all our lives through its impacts on health, economic stability and personal freedom, at the same time it has brought the relevance of the work done by Wildlife Vets International (WVI) into sharp focus. A spotlight has been shone on the ever-expanding interface between wildlife, humans and livestock, and the associated risks of emerging disease exploiting increasing opportunities to jump the barriers between species, ourselves included. This is very much the arena in which WVI operates, as we support our conservation partners in the vital task of identifying, treating and mitigating disease threats in the endangered species with which they work.

Although the opportunities for our veterinary partners to work on the ground during 2020 were extremely limited, it has provided us with a chance to further develop our delivery of remote support, and to highlight the importance of what we do in the context of a generally increased understanding of the importance of wildlife health, the protection of biodiversity and the dangers of habitat degradation. It has never been more vital to put quality veterinary science right at the heart of conservation.

Despite the challenges, we have been able to take forward a number of new partnerships this year, including a project with West African Primate Conservation Action in Ghana to evaluate the feasibility of releasing captive-bred white-naped mangabeys – an Endangered monkey – into community-managed forest, in order to boost the remaining wild population.

Shortly before borders closed in March, veterinary surgeon Karen Archer and vet nurses Matthew Rendle and Laura Buckley travelled to Ghana and were able to get a good understanding of the facilities on the ground and what help WVI can provide in terms of building local veterinary capacity, carrying out a detailed disease-risk analysis and facilitating the analysis of biomedical samples. Time to reflect in the months that followed has allowed the development of a comprehensive plan for the project, in close cooperation with WAPCA's Programme Manager, Andrea Dempsey, which we will be excited to see implemented as soon as it's possible to get back out on the ground.

Similarly, vet Jessica Bodgener has been waiting to get back out to Nepal, where she will be working alongside local colleagues at the National Trust for Nature Conservation to assess the health of leopards involved in conflict with humans. Being grounded in the UK as a result of Coronavirus restrictions has also given her time to refine her ideas and as part of that process she now plans, for example, to build radio collars using locally available components, helping make the project both more affordable and more sustainable.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2020

Achievements and performance continued

The months of lockdown also allowed John Lewis to take forward his plans for the Wild Tiger Health Centre – a unique online resource for all those involved in the conservation of wild tigers around the world. The WTHC is a comprehensive one-stop-hub for tiger specialists looking for up-to-date advice, not just on tiger disease but on everything from how to deal with conflict animals and field anaesthesia, to clinical diagnostic guidance and rehabilitation techniques. It's a constantly evolving and regularly updated resource, free to those who need it and designed to build connections between tiger vets and biologists working in the field in all tiger range state, as well as those working in ex situ research. This year, the two most popular search subjects on the website have been tigers and canine distemper virus, and tigers and Covid-19, and just two clicks will take a user straight to a wealth of invaluable and authoritative information on either.

During a slight relaxation of Covid-19 restrictions in the summer, John was able to travel to Wales to carry out health checks on four captive-bred pine martens, and fit them with radio collars ahead of their release into the wild in July. This is the first stage of a longer term project looking at the conservation of pine martens and red squirrels, and complements an initiative WVI was previously involved with, which saw the successful translocation of wild Scottish pine martens to Wales. One of the principal objectives of the new project is to help restore ecological resilience by boosting a predator whose presence is known to typically reduce numbers of invasive grey squirrels. Putting the project in a wider context, better understanding of how captive bred carnivores adapt to life in the wild has the potential to inform future releases of captive-bred animals, which can be an effective way to address a sudden decline in a species in the wild.

Towards the end of the year, vet Richard Harvey was able to build on what had out of necessity been desk-based research and get back out into the field in west Africa, where he has been tracking and collaring Critically Endangered forest elephants. This has given him the opportunity to collect vital samples which will be used to monitor the health of the animals, and will provide the initial material for the establishment of a database to collate information on what diseases the elephants have been exposed to, or which may threaten them in the future. It is always challenging to embark on disease surveillance for a species, or sub species, about which very little is known. It can seem like an overwhelming task. And yet in the long run understanding the disease risks they face can make all the difference in terms of avoiding or mitigating infection, and ultimately to the survival of the species.

Notably, our turtle team of vet Tania Monreal and vet nurse Matthew Rendle continued to do a great job of supporting the rescue centres we work with in the Mediterranean throughout 2020, thanks to relationships that were well established pre-pandemic. They were able to advise remotely on clinical cases, both at ARCHELON the Sea Turtle Protection Society of Greece and Fundación CRAM in Spain, while Tania has on occasion been able to visit CRAM in person, as she is based nearby. We have also been able to provide vital supplies of nutritional supplements and specialised vitamins.

With the cancellation of many in-person events and the general economic downturn, fundraising was particularly challenging this year, as it has been for charities generally. Shortly before the first UK lockdown, we were looking forward with great anticipation to a major fundraising initiative by Vets4Pets, who were organising a Swindon to Paris cycle ride in aid of WVI. That of course was not to be, although we hope it will be reinstated in the future. However, we were lucky to have dedicated supporters who fundraised for us individually – notably through a virtual London to Brighton cycle race, and an in-person ultra-marathon.

We also ran a successful online campaign to raise funds to cover the salary of Nepal's top wildlife vet, Amir Sadaula, for a period of six months, in order to maintain wildlife veterinary capacity at a critical time – as the country's first wildlife hospital prepared to open its doors. Species likely to need help include rhinos, tigers, leopards and elephants. This was an exceptional situation, arising as a result of lost tourism revenue, which left his employer, the National Trust for Nature Conservation, temporarily unable to pay his wages and we were glad to be able to step in and support Amir. Vet Jessica Bodgener will be working alongside him and his team on the conflict leopard project in the coming months.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2020

Achievements and performance continued

In December, we took part once again in The Big Give Christmas Challenge – which has for some time been our main annual fundraising campaign. Under difficult circumstances, we were delighted to exceed our target of £15,000. The funds raised will be used to support a suite of projects focussing on wildlife disease surveillance, and include the conflict leopard project in Nepal, the white-naped mangabey initiative in Ghana, and the establishment of the elephant disease database. In addition, support will be given to a new project looking at the efficacy of vaccinating wild painted dogs against canine distemper virus, our long-term work to promote species recovery in Mauritius, and the continued development of the Wild Tiger Health Centre.

While the Covid-19 pandemic made the year exceptionally challenging for the veterinary professionals with whom we work and our conservation partners around the globe, the greatest challenge for WVI – and a source of immense sadness – was the sudden death in November of WVI founder and big cat expert, John Lewis, following a short illness. John's death was a great shock to all who knew him, and an unfathomable loss to the world of wildlife medicine and big cat conservation in particular. We are deeply grateful to all those, including WVI's patrons, trustees and veterinary partners, who offered help and practical support, and we are determined to ensure that WVI not just continues John's ground-breaking work but actively builds on his vision and legacy, providing accessible training and mentoring for vets, field biologists and others working on the conservation frontline to save endangered species.

None of what we do would be possible without the ongoing and unstinting support of our patrons and trustees, the generosity of our corporate and individual benefactors, the dedication of our project partners around the globe, or the commitment of our inspirational veterinary partners, who never hesitate to share their considerable skills and expertise. We extend our heartfelt thanks to them all.

Throughout all the challenges of 2020, our vision remains a world where wildlife survives and flourishes, and our mission is to support vets and conservationists in using veterinary science to protect endangered species. At a time when few can be left unaware of the capacity of wildlife pathogens to disrupt our lives and threaten the survival of all species, it has never been more critical to ensure that world-class veterinary science informs our efforts to conserve endangered species. We are therefore both excited and optimistic as we move into 2021 with a good range of planned conservation activities, reasonable funds and an ever-growing supporter base.

Miranda Stevenson PhD OBE

Financial review

The net expenditure for the year was £36,836, including net income of £8,529 on unrestricted funds, net income of £5,975 on restricted funds and net expenditure of £51,340 on endowment funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £66,000.

In 2015 an legacy of £249k was received by the charity in the form of an unrestricted donation. This was followed by a further £36k in 2016.

Compared to typical annual expenditure at the time of approximately £100k, it was clearly not possible to expend this donation within a reasonable time and so the sum has been treated as an expendable endowment.

In practical terms, the trustees consider plans for future activities and agree to transfer money from the endowment fund to cover project expenditure where this is not met from existing income streams. In terms of the retention of reserves, the trustees, having decided to maintain reserves of between 6 and 9 months of annual expenditure in order to allow the charity to continue to deliver services in the short term in such circumstances as a loss of sponsorship.

Based on projected expenditure of £132k this would equate to between £66k and £99k. At this stage the trustees have transferred funds from endowments to meet the lower limit of this policy.

Wildlife Vets International

Trustees' report (continued) for the year ended 31 December 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 27/09/2021

Peter Coe (Trustee)

Wildlife Vets International

Independent examiner's report to the trustees of Wildlife Vets International

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020, which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

28/09/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wildlife Vets International
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Endowment funds £	2020 Total funds £	2019 Total funds £
Income and endowments from:						
Donations and legacies	(2)	9,663	17,234	-	26,897	74,391
Charitable activities	(3)	-	16,500	-	16,500	39,400
Investment income	(4)	171	-	-	171	367
Other	(5)	531	-	-	531	-
Total income		10,365	33,734	-	44,099	114,158
Expenditure on:						
Raising funds	(6)	3,662	-	-	3,662	3,884
Charitable activities	(7)	51,014	26,259	-	77,273	127,383
Total expenditure		54,676	26,259	-	80,935	131,267
Net income / (expenditure)		(44,311)	7,475	-	(36,836)	(17,109)
Transfers between funds		52,840	(1,500)	(51,340)	-	-
Net movement in funds		8,529	5,975	(51,340)	(36,836)	(17,109)
Fund balances brought forward		58,412	46,962	131,892	237,266	254,375
Fund balances carried forward	(10)	66,941	52,937	80,552	200,430	237,266

All incoming resources and resources expended derive from continuing activities.

Wildlife Vets International

Balance sheet

as at 31 December 2020

		2020	2020	2020	2020	2019
		Unrestricted	Restricted	Endowment	Total	Total
		£	£	£	£	£
Fixed assets						
Tangible assets	(11)	941	-	-	941	1,412
Total fixed assets		<u>941</u>	<u>-</u>	<u>-</u>	<u>941</u>	<u>1,412</u>
Current assets						
Debtors and prepayments	(12)	99	13,729	-	13,828	15,177
Cash at bank and in hand	(13)	69,655	41,023	80,552	191,230	226,897
Total current assets		<u>69,754</u>	<u>54,752</u>	<u>80,552</u>	<u>205,058</u>	<u>242,074</u>
Current liabilities:						
amounts falling due within one year						
Creditors and accruals	(14)	3,754	1,815	-	5,569	6,220
Total current liabilities		<u>3,754</u>	<u>1,815</u>	<u>-</u>	<u>5,569</u>	<u>6,220</u>
Net current assets / (liabilities)		<u>66,000</u>	<u>52,937</u>	<u>80,552</u>	<u>199,489</u>	<u>235,854</u>
Net assets		<u>66,941</u>	<u>52,937</u>	<u>80,552</u>	<u>200,430</u>	<u>237,266</u>
Funds						
Unrestricted funds		66,941	-	-	66,941	58,412
Restricted funds		-	52,937	-	52,937	46,962
Endowment funds		-	-	80,552	80,552	131,892
Total funds		<u>66,941</u>	<u>52,937</u>	<u>80,552</u>	<u>200,430</u>	<u>237,266</u>

For the year ending 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 27/09/2021

Peter Coe (Trustee)

Wildlife Vets International

Notes to the accounts

for the year ended 31 December 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Wildlife Vets International

Notes to the accounts

for the year ended 31 December 2020

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Project and office equipment: over 4 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Allocation of support costs

Support costs include administrative office functions and premises costs, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating premises costs on the basis of space used, staff costs and administrative functions on time spent.

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2020

2 Donations and legacies	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations, gifts and legacies	9,205	15,502	24,707	25,737
Gift aid	458	1,197	1,655	1,575
Donated equipment	-	535	535	2,477
Donated services regarding frontline delivery	-	-	-	21,150
Donated support services	-	-	-	23,452
	<u>9,663</u>	<u>17,234</u>	<u>26,897</u>	<u>74,391</u>
3 Charitable activities	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants				
Gibbings Family Charitable Trust	-	2,000	2,000	1,000
Painted Dog Conservation UK	-	-	-	3,000
WHF/The Big Cat Sanctuary	-	1,000	1,000	3,000
Zoological Society of Hertfordshire	-	1,000	1,000	3,000
Reed Foundation	-	2,500	2,500	3,750
Chessington Conservation Fund	-	10,000	10,000	20,000
Yorkshire Wildlife Park Foundation	-	-	-	4,950
Nationwide Laboratories	-	-	-	700
	<u>-</u>	<u>16,500</u>	<u>16,500</u>	<u>39,400</u>
4 Investments	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bank interest	171	-	171	367
	<u>171</u>	<u>-</u>	<u>171</u>	<u>367</u>
5 Other	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Merchandise sales	531	-	531	-
	<u>531</u>	<u>-</u>	<u>531</u>	<u>-</u>

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2020

6 Raising funds	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Marketing, publicity and events	2,912	-	2,912	2,887
Allocated support costs	750	-	750	997
	<u>3,662</u>	<u>-</u>	<u>3,662</u>	<u>3,884</u>
7 Charitable activities	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Conservation projects				
Grant making	8,728	26,134	34,862	34,923
Travel and accommodation costs	-	-	-	1,230
Medical resources	-	-	-	7,755
Awareness raising	5,097	125	5,222	10,289
In kind equipment supplied	-	-	-	2,477
In kind services supplied	-	-	-	21,151
Depreciation of project equipment	471	-	471	670
Allocated support costs	36,718	-	36,718	48,888
	<u>51,014</u>	<u>26,259</u>	<u>77,273</u>	<u>127,383</u>
8 Support costs	2020	2020	2020	2019
	Fundraising	Charitable	Total	Total
	activity	activity	cost	cost
	£	£	£	£
Support cost type				
Administration assistance	669	32,765	33,434	15,221
In kind administrative services supplied	-	-	-	23,452
Stationery, office and admin costs	26	1,296	1,322	5,225
Telephone	3	124	127	450
Accountancy and independent examination	14	706	720	750
Accommodation	2	76	78	3,133
Travel and subsistence	16	766	782	668
Insurance	20	985	1,005	986
	<u>750</u>	<u>36,718</u>	<u>37,468</u>	<u>49,885</u>

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2020

9 Grant making

Total value of grants	Grants to institutions	Grants to individuals	Support costs	Total 2020	Total 2019
	£	£	£	£	£
Turtle project	4,659	1,500	1,581	7,740	8,045
Tigers project	16,640	-	4,272	20,912	24,488
Raptor project	-	1,100	282	1,382	8,708
Painted Dog project	-	-	-	-	14,033
Primates in Ghana	4,837	1,741	1,689	8,267	-
Pine Martens project	1,050	-	270	1,320	-
Wildlife Hospital - Nepal	3,335	-	856	4,191	-
Total	30,521	4,341	8,950	43,812	55,274

10 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Controlling Disease	-	18,180	-	(250)	17,930
Turtle	15,927	535	6,159	-	10,303
Tigers	19,679	11,405	16,765	(1,250)	13,069
Amur Leopard	8,728	-	-	-	8,728
Wildlife Hospital - Nepal	-	3,372	3,335	-	37
Painted Dog Project	2,628	19	-	-	2,647
Primates in Ghana	-	223	-	-	223
	46,962	33,734	26,259	(1,500)	52,937

Fund name	Purpose of restriction
Controlling Disease	Funds to be spent on activities related to controlling disease in endangered species.
Turtle	Veterinary support for turtle rehabilitation in Greece and Spain
Tigers	Tiger Health Programme covers training, advice and clinical services to conservation efforts throughout the tigers' range
Amur Leopard	Veterinary support to the Reintroduction Programme for the Amur Leopard, Russian Far East
Wildlife Hospital - Nepal	To support veterinary staff at the NTNC's Biodiversity Centre during the Covid pandemic.
Painted Dog Project	Investigation into and protection against disease in Hwange National Park, Zimbabwe
Primates in Ghana	Investigating disease in rescued and captive born white naped mangabeys in Ghana and the feasibility of reintroduction

The transfers from the Controlling Diseases and Tigers restricted funds are contributions towards covering the costs of supporting charitable activities.

Wildlife Vets International
Notes to the accounts continued
for the year ended 31 December 2020

11 Tangible assets

Cost

At 1 January 2020
Additions
At 31 December 2020

Project equipment	Total
£	£
2,682	2,682
-	-
<u>2,682</u>	<u>2,682</u>

Depreciation

At 1 January 2020
Charge for year
At 31 December 2020

1,270	1,270
471	471
<u>1,741</u>	<u>1,741</u>

Net book value

At 31 December 2020

<u>941</u>	<u>941</u>
------------	------------

At 31 December 2019

<u>1,412</u>	<u>1,412</u>
--------------	--------------

12 Debtors and prepayments

Debtors
Prepayments

2020	2019
£	£
13,828	15,177
-	-
<u>13,828</u>	<u>15,177</u>

13 Cash at bank and in hand

CAF Gold account
CAF Cash account
Other bank accounts

2020	2019
£	£
185,861	213,928
4,002	12,307
1,367	662
<u>191,230</u>	<u>226,897</u>

14 Creditors and accruals

Creditors
Accruals
Other creditors

2020	2019
£	£
4,126	-
728	720
715	5,500
<u>5,569</u>	<u>6,220</u>

Wildlife Vets International

Notes to the accounts continued

for the year ended 31 December 2020

15 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Executive Officer. The total payments made for the Executive Officer were £18,342 (2019: £14,107).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Other transactions with trustees or related parties			2020 £	2019 £
Name of trustee or related party	Relationship to charity	Description of transaction		
IZVG	Provider of key management personnel services	Recharge of Executive Officer salary costs	18,342	14,107
IZVG	As above	Grant payments	21,333	14,450
			<u>39,675</u>	<u>28,557</u>

Wildlife Vets International

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Endowment funds £	2019 Endowment funds £	2020 Total funds £	2019 Total funds £
Income								
Donations and legacies	9,663	28,179	17,234	45,879	-	-	26,897	74,391
Charitable activities	-	49	16,500	39,684	-	-	16,500	39,400
Investment income	171	367	-	-	-	-	171	367
Other	531	-	-	-	-	-	531	-
Total income	10,365	28,595	33,734	85,563	-	-	44,099	114,158
Expenditure								
Raising funds	3,662	3,884	-	-	-	-	3,662	3,884
Charitable activities	51,014	53,134	26,259	74,249	-	-	77,273	127,383
Total expenditure	54,676	57,018	26,259	74,249	-	-	80,935	131,267
Net income / (expenditure)	(44,311)	(28,423)	7,475	11,314	-	-	(36,836)	(17,109)
Transfers between funds	52,840	31,835	(1,500)	3,368	(51,340)	(35,203)	-	-
Net movement in funds	8,529	3,412	5,975	14,682	(51,340)	(35,203)	(36,836)	(17,109)
Fund balances brought forward	58,412	55,000	46,962	32,280	131,892	167,095	237,266	254,375
Fund balances carried forward	66,941	58,412	52,937	46,962	80,552	131,892	200,430	237,266