

# **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**



West Yorkshire Community Accounting Service

# **Wildlife Vets International**

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

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**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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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

<b>Registered and principal address</b>	<b>Bankers</b>
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 £
<b>Income and endowments from:</b>						
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	-
<b>Total income</b>		<b>10,365</b>	<b>33,734</b>	<b>-</b>	<b>44,099</b>	<b>114,158</b>
<b>Expenditure on:</b>						
Raising funds	(6)	3,662	-	-	3,662	3,884
Charitable activities	(7)	51,014	26,259	-	77,273	127,383
<b>Total expenditure</b>		<b>54,676</b>	<b>26,259</b>	<b>-</b>	<b>80,935</b>	<b>131,267</b>
<b>Net income / (expenditure)</b>		<b>(44,311)</b>	<b>7,475</b>	<b>-</b>	<b>(36,836)</b>	<b>(17,109)</b>
<b>Transfers between funds</b>		<b>52,840</b>	<b>(1,500)</b>	<b>(51,340)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>8,529</b>	<b>5,975</b>	<b>(51,340)</b>	<b>(36,836)</b>	<b>(17,109)</b>
<b>Fund balances brought forward</b>		<b>58,412</b>	<b>46,962</b>	<b>131,892</b>	<b>237,266</b>	<b>254,375</b>
<b>Fund balances carried forward</b>	(10)	<b>66,941</b>	<b>52,937</b>	<b>80,552</b>	<b>200,430</b>	<b>237,266</b>

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
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible assets	(11)	941	-	-	941	1,412
<b>Total fixed assets</b>		<u>941</u>	<u>-</u>	<u>-</u>	<u>941</u>	<u>1,412</u>
<b>Current assets</b>						
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
<b>Total current assets</b>		<u>69,754</u>	<u>54,752</u>	<u>80,552</u>	<u>205,058</u>	<u>242,074</u>
<b>Current liabilities:</b>						
<b>amounts falling due within one year</b>						
Creditors and accruals	(14)	3,754	1,815	-	5,569	6,220
<b>Total current liabilities</b>		<u>3,754</u>	<u>1,815</u>	<u>-</u>	<u>5,569</u>	<u>6,220</u>
<b>Net current assets / (liabilities)</b>		<u>66,000</u>	<u>52,937</u>	<u>80,552</u>	<u>199,489</u>	<u>235,854</u>
<b>Net assets</b>		<u>66,941</u>	<u>52,937</u>	<u>80,552</u>	<u>200,430</u>	<u>237,266</u>
<b>Funds</b>						
Unrestricted funds		66,941	-	-	66,941	58,412
Restricted funds		-	52,937	-	52,937	46,962
Endowment funds		-	-	80,552	80,552	131,892
<b>Total funds</b>		<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**

<b>2 Donations and legacies</b>	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>
<b>3 Charitable activities</b>	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>
<b>4 Investments</b>	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>
<b>5 Other</b>	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**

<b>6 Raising funds</b>	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>
<b>7 Charitable activities</b>	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>
<b>8 Support costs</b>	2020	2020	2020	2019
	Fundraising	Charitable	Total	Total
	activity	activity	cost	cost
	£	£	£	£
<b>Support cost type</b>				
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>
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At 31 December 2019

<u>1,412</u>	<u>1,412</u>
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**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 £
<b>Income</b>								
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	-
<b>Total income</b>	<b>10,365</b>	<b>28,595</b>	<b>33,734</b>	<b>85,563</b>	<b>-</b>	<b>-</b>	<b>44,099</b>	<b>114,158</b>
<b>Expenditure</b>								
Raising funds	3,662	3,884	-	-	-	-	3,662	3,884
Charitable activities	51,014	53,134	26,259	74,249	-	-	77,273	127,383
<b>Total expenditure</b>	<b>54,676</b>	<b>57,018</b>	<b>26,259</b>	<b>74,249</b>	<b>-</b>	<b>-</b>	<b>80,935</b>	<b>131,267</b>
<b>Net income / (expenditure)</b>	<b>(44,311)</b>	<b>(28,423)</b>	<b>7,475</b>	<b>11,314</b>	<b>-</b>	<b>-</b>	<b>(36,836)</b>	<b>(17,109)</b>
<b>Transfers between funds</b>	<b>52,840</b>	<b>31,835</b>	<b>(1,500)</b>	<b>3,368</b>	<b>(51,340)</b>	<b>(35,203)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>8,529</b>	<b>3,412</b>	<b>5,975</b>	<b>14,682</b>	<b>(51,340)</b>	<b>(35,203)</b>	<b>(36,836)</b>	<b>(17,109)</b>
<b>Fund balances brought forward</b>	<b>58,412</b>	<b>55,000</b>	<b>46,962</b>	<b>32,280</b>	<b>131,892</b>	<b>167,095</b>	<b>237,266</b>	<b>254,375</b>
<b>Fund balances carried forward</b>	<b>66,941</b>	<b>58,412</b>	<b>52,937</b>	<b>46,962</b>	<b>80,552</b>	<b>131,892</b>	<b>200,430</b>	<b>237,266</b>