

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



West Yorkshire Community Accounting Service

Wildlife Vets International

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

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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
	£	£	£	£
Support cost type				
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