

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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>470</u>
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	<u>88,952</u>	<u>92,674</u>	<u>25,794</u>	<u>207,420</u>	<u>219,043</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals (11)	1,952	4,907	-	6,859	14,768
Total current liabilities	<u>1,952</u>	<u>4,907</u>	<u>-</u>	<u>6,859</u>	<u>14,768</u>
Net current assets / (liabilities)	<u>87,000</u>	<u>87,767</u>	<u>25,794</u>	<u>200,561</u>	<u>204,275</u>
Net assets	<u>87,000</u>	<u>87,767</u>	<u>25,794</u>	<u>200,561</u>	<u>204,745</u>
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	<u>87,000</u>	<u>87,767</u>	<u>25,794</u>	<u>200,561</u>	<u>204,745</u>

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