

Wildlife Vets International

Charity number 1109670

A company limited by guarantee number 5186286

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



Wildlife Vets International

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

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

Prepared by West Yorkshire Community Accountancy Service CIO

Wildlife Vets International

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

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

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

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

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

Wildlife Vets International

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

Objectives and activities

The charity's objects

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

The charity's main activities

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

Public benefit statement

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

Achievements and performance

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

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

Partnerships

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

Operation Avian 2023 & 2024

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

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

Wildlife Vets International

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

Achievements and performance continued

Interventions in Wild Animal Health

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

Sea Turtles in the Mediterranean and beyond

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

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

Disease Surveillance for Big Cats in Belize

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

Training

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

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

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

Wildlife Vets International

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

Achievements and performance continued

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

Fundraising

Big Give

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

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

Big Cat Passion

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

Individual Fundraising

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

Awareness Raising

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

Wildlife Vets International

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

Achievements and performance continued

Sponsorship

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

Behind the Scenes

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

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

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

Prof Anna Meredith OBE

Plans for future periods

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

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

Wildlife Vets International

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

Plans for future periods continued

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

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

Financial review

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

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

Reserves policy

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

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

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

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

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

Wildlife Vets International

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

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

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

Andrew Morrow (Trustee)

Wildlife Vets International

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Rhys North ACA

15/10/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

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

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

All incoming resources and resources expended derive from continuing activities.

Wildlife Vets International
Balance sheet
as at 31 March 2024

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

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

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

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

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

Andrew Morrow (Trustee)

Wildlife Vets International

Notes to the accounts

for the period 1 January 2023 to 31 March 2024

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

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

Expenditure and liabilities

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

Grants payable with performance conditions

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

Grants payable without performance conditions

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

Taxation

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

Tangible fixed assets

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

Project and office equipment: over 4 years

Computer equipment: over 3 years

Wildlife Vets International

Notes to the accounts

for the period 1 January 2023 to 31 March 2024

1 Accounting policies continued

Pensions

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

Fund accounting

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

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

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

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

Allocation of support costs

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

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

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

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

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

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

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

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

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

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

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

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

8c Grant making

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

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

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

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

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

10 Tangible assets

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

11 Debtors and prepayments

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

12 Creditors and accruals

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

13 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

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

Wildlife Vets International

Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the period 1 January 2023 to 31 March 2024

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