

# BADGER TRUST

England & Wales - Charity number 1111440

## Details

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Other names	THE NATIONAL FEDERATION OF BADGER GROUPS, BADGER TRUST
Status	Registered
Legal form	Charitable company
Company number	<a href="#">05460677</a>
Registered	2005-09-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Badger Trust Citibase 95 Ditchling Rd Brighton
Phone	01273 033440
Email	<a href="mailto:finance@badgertrust.org.uk">finance@badgertrust.org.uk</a>
Website	<a href="http://www.badgertrust.org.uk">www.badgertrust.org.uk</a>

## Activities

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**Objects:** TO PROMOTE AND ENHANCE THE WELFARE, CONSERVATION AND PROTECTION OF BADGERS, THEIR SETTS AND HABITATS, FOR THE PUBLIC BENEFIT.

**Activities:** Badger Trust is a registered charity which promotes the conservation, welfare and protection of badgers, their setts and their habitats. It represents and supports local voluntary badger groups throughout Britain, provides expert advice on all badger issues and works closely with the RSPCA, the police and others.

## Classification

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- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£301,448	£370,386	-	-
2023-12-31	£381,550	£341,819	-	-
2022-12-31	£332,997	£315,731	-	-
2021-12-31	£194,757	£267,441	-	-
2020-12-31	£276,111	£237,714	-	-

## Trustees

Name	Role	Appointed
<b>Rosemarie Jane Wood</b>	Chair	2021-04-17
Antoine Andre Alain Legendre		2026-04-25
Dr Guda Marina van der Burgt		2024-07-06
Dr Jessica Marie Hooper		2026-04-25
Esme Wheeler		2026-04-25
Georgina Cadwell		2022-05-14
Philip Loveday		2023-04-15
Rowan David Oakes		2024-07-06
Samuel Joseph Winton		2026-04-25
Susanna Phillips		2023-07-01
Timothy Selwyn Birch		2026-04-25

**BADGER TRUST**

England & Wales - Charity number 1111440

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# Accounts

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**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR  
THE YEAR ENDED  
31 December 2024**

**CHARITY REGISTRATION No: 1111440  
REGISTRATION NUMBER 5460677**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**BADGER TRUST**

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## Trustees Report for the year to 31 December 2024

### KEY MANAGEMENT PERSONNEL

Peter Hambly, Chief Executive (resigned 24/2/2025)

Nigel Palmer, Chief Executive (appointed 19/2/2025)

### THE TEAM

Operations & Finance Manager	Day-to-day operations office and financial management.
Groups Coordinator	Focused on supporting the group network to enhance communications and collaboration.
Supporter & Groups Officer	Dealing with incoming enquiries from the public, supporters and groups; shop fulfilment and membership administration.
Wildlife Crime and Training Officer	Crime reports, offers dedicated training to police forces and groups, and represents the Trust at appropriate organisations/meetings.
Campaigns & Research Manager	Focused on adding significant capacity to campaign and research activity.
Supporter Services Officer	Focused on responding to supporter and public enquiries and providing support to the OFM on financial and data activities.
	Individual Giving Manager Focused on raising funds for operations and campaigns.
Research coordinator	Focused on developing research activity.

### REGISTERED OFFICE

Citibase  
95 Ditchling Road  
Brighton  
BN1 4ST

### INDEPENDENT EXAMINERS

Independent Examiners Limited  
Unit 2, The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

### BANKERS

The Co-operative Bank	Scottish Widows Bank	Nationwide
Team 605	PO Box 883	Nationwide House
PO Box 250	Leeds	Pipers Way
Skelmersdale	LS1 9TY	Swindon
WN8 6WT		SN38 1NW

## **PRINCIPAL ACTIVITY AND INTRODUCTION**

During the year under review, the Badger Trust's principal activity was promoting and enhancing the welfare, conservation, and protection of badgers, their setts, and their habitats for the public benefit across England and Wales.

The Badger Trust began as the National Federation of Badger Groups in 1986 and evolved into the Badger Trust in 2005. In 2024, the Badger Trust continued its campaign to end the badger cull. The Trust produced a significant evidence-based study, "Tackling bTB together," in January 2024, alongside a similar report focusing on Wales's success in reducing bTB without culling badgers, released in August 2024. Our work and collaboration with policy leaders contributed to the Labour and Green parties' pledging to end the "ineffective badger cull" in their manifestos. Since the July 2024 General Election, the new Labour Government has agreed to end the badger cull within this parliament (i.e. by 2028/29). We continue to campaign and lobby for an expedited end to the cull in England, following the examples set by Wales and Scotland.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Badger Trust is a company limited by guarantee and a registered charity in England and Wales. The charity was incorporated in 2005 and is governed by its Memorandum and Articles of Association, which were updated in 2023.

As a registered charity, the Badger Trust is governed by a Board of Trustees, who also serve as Directors of the limited company (limited by guarantee) and have no share capital. The Chair and Vice Chair work closely with the Chief Executive at the senior management level. The Board meets formally at least four times a year in addition to key internal operational projects and to deal with governance issues.

When recruiting new trustees, the Board aims to attract a diverse range of candidates with the skills the charity needs. After the current board of trustees makes initial recommendations, the members consider the candidates, who each vote on acceptance to the board at the AGM. In 2024, Badger Trust appointed four new trustees. All new trustees are advised on their roles, duties, company and charity law, governance, and financial and risk management. Appropriate training is provided as necessary.

Salaries are reviewed on an annual basis by the Board.

## **BADGER GROUP NETWORK**

Badger Trust exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats and is the leading voice for badgers in England and Wales. However, a considerable part of its success is down to the network of voluntary badger groups who work in their local area to educate, campaign, monitor badger setts and habitats, and provide rescue and response services to the general public, as well as liaising with relevant agencies such as Natural England, the police and the RSPCA for incidents and matters on the ground.

This network consisted of 29 full and 18 associate members in 2024, and Badger Trust remains ever grateful for the work they do on the ground for the benefit of badgers here and now. In 2024, a new badger group was established in Bedfordshire.

Following changes to our memorandum and articles of association at the 2023 AGM, we now have the option to hold the AGM online. We plan to do this in the years we hold a Symposium in person, e.g., 2026 to reduce costs for attendees. Training and group meetings continue to be delivered remotely where appropriate to maximise attendance.

On Group communications, we successfully continued the 'Group Quarterly Meetings' (GQMs). This was enhanced by more informal regional meetings that drew larger attendances as the year progressed. The Group Coordinator role has continued to evolve, increasing interaction and communication between Badger Trust and Badger groups.

We held a very successful Symposium in 2024 with over 100 attendees. This proved to be a successful bringing together of the badger community, hearing leading speakers such as Dr. Dick Sibley and Chris Packham CBE, and sharing ideas and best practices for badger protection and care.

## **GROUP GRANTS**

The Trust supports the group network through financial grants, which can be applied for during the year. Strict qualifying criteria apply, and post-spend reporting is required to ensure the grant had the intended impact on the group and that the Trust invests in the best areas to benefit badgers. Grants issued are detailed in note 6 to the accounts.

## **PARTNERSHIP AND MEMBERSHIP WORKING**

Badger Trust is a small, single-species organisation and can maximise its impact and amplify its voice when working with other like-minded organisations. It does this through ongoing Wildlife and Countryside Link membership and as a member of National Wildlife Crime Unit's UK Badger Persecution Priority Delivery Group, and other partnerships.

The Trust also collaborates with other animal welfare organisations when opportunities arise and has worked on joint campaigns or initiatives with Wild Justice, Born Free, Naturewatch, the RSPCA, the Humane Society, Northern Ireland Badgers, Scottish Badgers, and the League Against Cruel Sports. This includes work against snaring and hunting, both of which directly affect badgers.

In 2024, Badger Trust widened its engagement with professionals, experts, and Badger group members by developing working groups in key areas, including a scientific working group, a Planning and Development working group, and a Rescue and Rehabilitation working group. These groups have been aiding Badger Trust in each of these areas and we would like to put on record our thanks to all those group volunteers whose expertise and time makes such a contribution to our work and to a better future for badgers.

Badger Trust remains a very small organisation and we rely heavily on the generosity of other people's expertise and time to develop resources for groups and stakeholders, as well as inform Badger Trusts core work.

We met regularly with officials from Defra's bTB policy team and with the Welsh Chief Vet and bTB team in Wales. We have also engaged with the Office for Statistics Regulation (OSR) - the regulatory arm of the Office for National Statistics which saw a positive change in the ways in which DEFRA published its quarterly bTB statistics in December 2024. While these changes were dampened down in the Departments release in late March 2025, which Badger Trust has brought to Governments attention, much more information remains on the site than ever used to before Badger Trust raised concerns and the OSRs official interventions. Badger Trust would like to formally thank the OSR and wider work of the Office for National Statistics in attempting to bring intelligent transparency to the workings of Government and Ministerial use of official statistics.

Badger Trust again attended the TB Advisory Service (TBAS - a DEFRA funded scheme) annual conference which is primarily attended by vets, Government officials, representatives of agricultural trade bodies, and by scientific R&D companies. As with the previous year, it was both heartening and deeply frustrating to hear vets and Government officials declare from the speaker's podium that almost all bTB cases in cattle arise from cattle to cattle infection, knowing that this is not the message which is given to farmers or the public. We are currently trying to change the risk

management poster published by TBAS which is all about badgers so that it actually reflects the facts - that the disease is spread by cattle.

Badger Trust has worked very closely with Wildlife LINK over the past year, with their bTB Working Group and with their planning working group, as well as our very close working relationship with their Wildlife Crime group. With other members of LINK, we have been able to widen and deepen knowledge of badgers and bTB, and the failings of current policy among other wildlife groups, generating significant support for our evidence driven position that any focus on badgers rather than cattle is a wasted opportunity to eradicate bTB in cattle.

On request, Badger Trust has been able to support members lobby their local MPs on national and local issues, including accompanying one member to a meeting at the MPs surgery, and giving detailed documented briefing to a different group for a meeting with their MP.

Badger Trust holds open regional meetings for groups four times a year at which groups can discuss matters with Badger Trust staff and usually Trustees too. Badger Trust continues to build its services to groups, and build the group network, and would very much like to thank all of the groups for their tireless efforts locally and nationally in the interests of badgers.

## **OUR FUNDRAISING PRACTICES**

Our charity raises funds in multiple ways to support our cause. We rely on donations from individuals, member groups, businesses, and partnerships with other organisations. Our social media presence has also enabled us to engage with supporters and donors online, allowing for easy and secure online donations. We are committed to transparency and accountability, ensuring that every donation received goes directly towards fulfilling our mission.

Badger Trust is registered with the Fundraising Regulator, which means we are committed to the Fundraising Code of Practice.

We did not work with third-party fundraisers or receive fundraising complaints during the year. We will continue to uphold the standards of the Code of Practice.

## **ACHIEVEMENTS AND PERFORMANCE**

Badger Trust is the voice for badgers in England and Wales and has grown in reach thanks to its dedicated members, Ambassadors, and supporters.

We run various campaigns to educate, inform, and, where necessary, challenge key issues affecting badgers.

In 2024, the following campaign and support activity was undertaken (highlights):

### **End the Cull campaign**

Our focus on ending the badger cull continued intensely through 2024. We decided to draw on reserves to maximise funding for, and the impact of, the campaign at a time of significant change with a UK General Election. The webpage we produced as a guide to the various parties' stance on badger culling received a record number of visits and was referenced as one of the most popular sites for people interested in General Election issues to visit.

Our Campaign and Research Manager led the production of a ground-breaking study on bTB, focusing on the evidence and looking for collaborative ways forward. Professor David MacDonald from the University of Oxford also wrote a preamble outlining the flaws in Government policy to date and in the Government's most recent report by Dr Colin Birch.

Our report was very well received and to date none of its content has been challenged, written as it was firmly on peer reviewed evidence.

Evidence is a hallmark of Badger Trust. Sometimes that evidence has to come from requests made under the Freedom Of Information Act, so we have submitted a substantial number of those in an attempt to fill in gaps in the known evidence. We now have a large library of FOI responses.

For example, we were disappointed with the 'Difference of Differences' analysis published by Dr. Colin Birch a civil servant and scientist working for APHA, an arm's length body of DEFRA, in 2024. Interviewed on BBC Countryfile we laid out the reasons for disputing the then Government's account of the Birch report, these were contradicted by DEFRA and the segment edited out. Prompted by a query, we asked for a copy of the analytic code used, but were refused. Without using exactly the same analytical code as the researchers, the desk research produced by Birch and his team cannot be reproduced. We submitted a series of FOIs to APHA and DEFRA seeking documents showing how the research and report had been commissioned, how edited and by whom, etc. After three rounds of FOI, we still have the answer that neither DEFRA nor APHA have any information about how the research or the resulting report came about.

Through our solicitors, we also challenged DEFRA on their 2024 consultation, a process which included a lengthy exchange of correspondence with solicitors for the former Secretary of State, in which DEFRA first claimed there was 'causal evidence' linking badger culling to cutting bTB among cattle and ending with the Secretary of State's solicitors correcting that statement and acknowledging that the Birch study could not distinguish the effect of mandated cattle measures (such as better testing) from badger culling on rates of bTB in cattle. I.e. DEFRA could not attribute any known proportion of cuts to bTB in cattle to badger culling. Alongside this challenge, our solicitors using our FOI evidence, pointed out that the Government had used an unevidenced financial figure in its consultation, to which the Governments solicitor responded that the culling of badgers was not an economic measure. It is inappropriate to produce a public consultation which either lacks sufficient information on which the public can form a reasonable response, or which is written in such a way that its target audience [the public] does not understand the consultation or the consequences of the decisions being taken. The 2024 consultation which would have resulted in non-time limited cull of badgers England wide, run as a commercial endeavour by one national contractor, was cancelled.

In the run up to the General Election, we campaigned against the existing policy and sent out hundreds of campaign packs to the public, which led to thousands of postcards being sent to MPs asking for an end to the cull; we engaged with Parliamentarians, policymakers and the public in England and Wales on issues around the cull, and continued to be cited in the media as the leading badger experts and defenders.

We hosted several campaign days with badger groups, including one of the first protests and lobbies of Parliament after the General Election, including a major rally in Westminster in September at which speakers of partner organisations such as Protect the Wild as well as Chris Packham CBE, and Dominic Dyer.

Sadly, the number of badgers killed has gone above 230,000 since 2012 and could go over 250,000 by the end of 2024. **(Figures will be released around April / May 2025.)** That would represent over half the last known figure for the badger population in England.

We worked with Born Free and Eurogroup for Animals on further submissions to the Bern Convention. The case against the government remains on file, and the Convention asked for more details on badger population monitoring from the government; a further ruling by Bern is expected in 2025.

We submitted several Freedom of Information requests throughout the year. Among the many facts we discovered was Natural England's scientific advice recommendation to stop the supplementary badger cull in 2024 due to a lack of evidence of its impact. This led to a joint legal action with Wild Justice to stop supplementary culling, which is ongoing (we are still waiting a decision on whether the Government will be allowed to ignore the Aarhus cap on adverse liability costs without which we do not know if we can afford to proceed).

Other disclosures include the fact that Natural England delegate counting of badgers to the cull contractors (the people paid to kill badgers), that Wales tests even its least at risk cattle four times more often than England does, and that the decision taken by DEFRA in 2018 to use SICCT (a test which misses 20% of infected cattle even when read at 'Severe' on cattle tested at current intervals) as opposed to anything more reliable was "commercially sensitive".

Alongside Born Free and the RSPCA, we submitted evidence to the UK Animal Sentience Committee. This highlighted the cruelty of the badger cull, particularly the free shooting of badgers. This too is ongoing.

We had hoped that 2024/5 would have seen the end of the cull, allowing Badger Trust to refocus its very modest resources on the other threats facing the species. Sadly, this was not the case.

### **Stop Badger Crime campaign**

We continued to train police forces and badger groups in dealing with badger crime, and our reputation in this area continues to grow.

In 2024, we passed a very significant milestone - we have completed training for every police force in England and Wales. This is a major achievement for such a small charity.

We have also developed online training to ensure we reach as many people as possible. Badger crime continues to be a national wildlife crime priority and remains a serious issue, with crimes occurring every single week.

Badger Trust is a significant contributor to the Wildlife Link annual report on crime and works with other organisations on wildlife crime-related issues, e.g. hunting and sett blocking.

We worked successfully with Wildlife Link to get sentencing for crimes against wild animals increased in line with those for domestic animals, thus making them recordable as well. This campaign is also ongoing. We continue to defend the protection badgers get under the Protection of Badgers Act.

Our Wildlife Crime and Training Officer Craig Fellowes received an MBE in recognition of his lifetime of work protecting badgers and other wildlife, and in recognition of the importance of this work to the public good.

Badger Trust is immensely grateful for all Craig's work and is incredibly proud of all that he has achieved for badgers.

### **Space for Badgers**

Our long-term goal is to ensure positive interaction between humans and badgers, supporting the conservation and protection of our natural world.

To do this, we have developed resources and campaigns that help badger supporters in addressing the numerous threats to badgers. Each day, we receive countless calls and emails from members of the public, and we now have coverage five days a week to respond swiftly to incidents.

In 2024, we recorded an unprecedented number of contacts – **5,996** – from members of the public, which, when considered alongside the calls received by local affiliated badger groups, illustrates the scale of the threats faced by badgers. That the public so obviously care about their local badgers that they take the time and trouble to contact Badger Trust with their concerns underlines for us

the value of the helpline and allows us to introduce members of the public to their local badger groups too.

The State of the Badger project is crucial to our Space for Badgers campaign. This groundbreaking study aims to measure badger populations across England and Wales. We ended the test phase—funded by the John Lewis Foundation and Lush—with various results from Lancashire, Somerset, and Hampshire.

We hope to extend this study in 2025, learning from the first phase with in-depth studies of targeted areas. We also hope to expand the work into urban and suburban areas, if we can secure sufficient support.

Our Give Badgers a Break Campaign received wide publicity. Our campaign to make it easier to get small mammal wildlife crossings put in place by local councils was successful. In January 2024, the Transport Secretary removed blocks to councils erecting new signage. We are now working with local badger groups to implement signs and calming measures. We continue to log Road Traffic Collisions (RTCs) and, wherever possible, try to identify where cubs may be affected, to get immediate help.

We are also working with Cardiff University's RoadLab to further research and knowledge in this area, and a groundbreaking study was completed that should be published in early 2025.

Planning and development continue to be a very significant area of work nationally and locally with signs that this will increase in 2025.

The new Government has announced a range of measures that will increase pressure on nature and wildlife, with badgers particularly vulnerable due to the size of setts - and range of foraging which is unprotected even under existing legislation.

The protection of badgers, their setts and habitats is covered in the Protection of Badger Act, yet is often ignored in developments. We produced a new guide that the planning and ecology community and badger groups warmly welcomed and downloaded by over a thousand people. Badger Trust guidance is now cited by the Government's statutory adviser on wildlife, Natural England, in their official standing advice available online.

We also continued to promote a love for and understanding of badgers by producing a range of badger facts, figures, and insights through our online channels.

This means we continue to be one of the most significant sources of information about badgers and allows us to communicate with thousands of people daily.

A particular highlight was Brocktober, where we highlighted the wonder of badgers throughout the month.

### **Governance**

The Board continues to meet and operate within its rules and the rules and guidance of the Charity Commission. Trustees have access to training courses in governance aspects, and most Trustees attended a half-day course on the responsibilities of Trustees. All trustees are expected to take up regular training and keep their training current; this continues to be facilitated by the Badger Trust.

### **PLANS FOR THE FUTURE**

Ensuring the Labour Government ends the badger cull, as they pledged to do in their 2024 manifesto, is a key priority.

We continue to work constructively with Defra as part of their planning for the new bTB strategy outlined in 2025, when they will stop the ineffective badger cull and introduce the cattle-focused measures necessary to fight the disease.

Certain elements such as some in the farming lobby and in the shooting industry lobby try to blame the badger unfairly when the overwhelming cause of bTB spread has been proven to be cattle to cattle infection (by peer reviewed research).

We will continue alongside our allies to focus on the evidence and facts which show that unfairly blaming the badger distracts from the best ways to deal with the disease through cattle measures such as much more effective cattle testing (as a minimum matching that used in Wales), hygiene and biocontainment of cattle, and cattle vaccination.

Following the State of the Badger Pilot, Badger Trust will work to increase the understanding and awareness of badgers. We plan to build on the pilot with a targeted survey of badgers, engaging many more people in badger protection and appreciation. Conducted widely enough, it would also establish the effect the cull and environmental challenges have had on the badger. This will drive interest and love for badgers and help Badger Trust and affiliated badger groups recruit the volunteers and support it needs to protect badgers effectively and for the long term. This work would highlight the interaction between human development and badger habitats and be part of our Space for Badgers initiative. However, a difficulty we face is unusually one shared by DEFRA. Unlike in Scotland, private landowners in England can deny access to their land making the accurate counting of any species problematic. DEFRA also report that they have been refused access to private land in order to count how many badgers are left and the Department is resorting to a sub optimal estimation method. Evidence is the hallmark of Badger Trust - we have some solid reports from some areas showing both declines and a total absence of the species, but zero records from other areas due to lack of access. To conserve the species, we must get reliable evidence. We will continue to pursue this work.

We always aim to build more harmony in the interactions between badgers and humans - whether on the roads or in building developments - so that the needs of badgers are understood and taken into account without compromising the needs of human communities. Our ambition for a future of harmony with badgers will be a key part of our work with badger groups and interaction with other stakeholders, such as ecologists.

The new government's focus on development means the badger and its habitat are under threat like never before, something Badger Trust is committed to avoiding, first by demonstrating that badgers are not obstacles to development in the first place.

On crimes against badgers, Badger Trust will continue to work to make such crimes notifiable (recordable) and increase the sentencing for crimes in line with the Animal Welfare Act, i.e., five years. This would act as a deterrent and allow more police resources to be committed to this area. We plan to expand our services in crime training and support people dealing with badger crimes, such as badger groups and police forces. We also plan to increase our knowledge of cybercrime featuring badgers and raise awareness of this issue so that proper action is taken.

We plan to maintain our services as the national hub for information and support on badgers and expand where possible when resources allow. To help finance our expansion, we plan to target new wider funding sources, such as trusts and foundations, to get more long-term funding to build capacity and capability, deliver better campaigns and services supporting badgers. We also have a fundraising and marketing manager to help support these efforts with focused campaigns that maximise our financial support.

We will continue to welcome the opportunity to work with our existing and new volunteers, specialist and generalist, in order to deliver more work than we can currently afford to.

Once again, Badger Trust should like to put on the record our deepest thanks and appreciation for all of the efforts, donations, and legacies made by everyone involved.

We could do none of this without you.

## **FINANCIAL REVIEW**

Overall, Badger Trust had a total income in 2024 of £301,448 (2023: £381,500), and total expenditure was £370,386 (2023: £341,819). The year ended with a deficit of £68,938 (2023: surplus £39,731).

Badger Trust is immensely fortunate to have supporters who remember the organisation in their will so that their love of badgers and desire to protect them can continue through their last gift to the charity after their death.

In 2024, the following people made generous legacy gifts to help badgers as part of their final wishes, and we thank them and their families:

**Philip John Rowe**

**John William Scully**

**Mary Taylor**

**Betty Blackman**

**Jane Soames**

**Anne Wilman**

Badger Trust is deeply grateful for the badger community's continued support and the legacies received during the year.

## **RESERVES POLICY**

The Board has agreed a policy of normally holding twelve months of budgeted expenditure as unrestricted reserves, to provide flexibility and resilience to cover any committed costs. At 31 December 2024, the unrestricted reserves of £304,856 (2023: £306,966) represented approximately 13 months' worth of the budgeted expenditure for 2025. At the year-end £nil (2023: £50,000) was designated to the State of the Badger fund as detailed in note 4. At the end of the 2024 financial year, £14,457 (2023: £31,284) was held as restricted funds. These are due to be spent in 2025. Total reserves at 31 December 2024 were £319,313 (2023: £388,251)

The Trustees will keep the level of reserves under review as per this approach and policy, to ensure it continues to meet the charities needs in the prevailing operating climate. The Board will work with staff to continue to identify means of increasing impact for badgers across all Badger Trust's campaigns and activities.

## **PRINCIPAL RISKS AND UNCERTAINTIES**

The Trustees have a risk management strategy which includes:

- An established Finance Sub Committee which oversees the organisational approach to risk and the Risk Register
- Designated responsibility for managing and monitoring key risks on the Register and reporting to the Board
- An approach based on mitigating the likelihood of risks occurring and the impact should they occur.

The Trustees continue to review the charity's risks, particularly the problematic funding climate and the challenge of securing sufficient income to cover core costs and new projects. This risk is being managed partly by recruiting the new Individual Giving Manager.

## TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees (who are also directors of Badger Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objects and activities of the charity.

Signed on behalf of the Board:



.....  
**R Wood, Chair**

Date:

**BADGER TRUST**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the charity trustees on my examination of the accounts of the Badger Trust for the year ended 31 December 2024.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's Trustees of the Company (who are also the directors of the company 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 Company are not required to be audited for this year 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 2011 ("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**

Since Badger Trusts' gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Badger Trust 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.

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.

Date : 15.9.25

Signed :



K Gomes FCIE MAAT

Independent Examiners Ltd

Unit 2

The Broadbridge Business Centre

Delling Lane

Bosham

PO18 8NF

**BADGER TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL <b>2024</b> £	TOTAL <b>2023</b> £
<b>Income and Endowments from:</b>						
Donations and Legacies	2a	254,626	-	3,574	258,200	359,380
Charitable Activities	2b	37,172	-	-	37,172	18,912
Investments	2c	6,076	-	-	6,076	3,258
<b>TOTAL</b>		<b>297,874</b>	<b>-</b>	<b>3,574</b>	<b>301,448</b>	<b>381,550</b>
<b>Expenditure on:</b>						
Raising Funds	3a	36,088	-	-	36,088	4,738
Charitable Activities	3b	298,079	15,817	20,402	334,298	337,081
<b>TOTAL</b>		<b>334,167</b>	<b>15,817</b>	<b>20,402</b>	<b>370,386</b>	<b>341,819</b>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>(36,293)</b>	<b>(15,817)</b>	<b>(16,828)</b>	<b>(68,938)</b>	<b>39,731</b>
Transfer of Funds		34,183	(34,183)	-	-	-
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,110)</b>	<b>(50,000)</b>	<b>(16,828)</b>	<b>(68,938)</b>	<b>39,731</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(2,110)</b>	<b>(50,000)</b>	<b>(16,828)</b>	<b>(68,938)</b>	<b>39,731</b>
<b>RECONCILIATION OF FUNDS:</b>						
Total Funds Brought Forward		306,966	50,000	31,285	388,251	348,520
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>304,856</b>	<b>-</b>	<b>14,457</b>	<b>319,313</b>	<b>388,251</b>

All of the organisation's operations are classed as continuing.

The notes on pages 16 to 21 form part of these financial statements.

**BADGER TRUST**

**BALANCE SHEET**

**REGISTRATION NUMBER 5460677**

**AS AT 31 December 2024**

	Note	Unrestricted Funds			31-Dec-24 Total £	31-Dec-23 Total £
		General Funds £	Designated Funds £	Restricted Funds £		
<b>Fixed Assets</b>						
Tangible assets	7	2,258	-	-	2,258	2,690
<b>Current Assets</b>						
Stocks	8	6,653	-	-	6,653	8,153
Debtors	9	53,381	-	-	53,381	58,285
Cash at bank and in hand	10	266,320	-	14,457	280,777	336,625
<b>Total Current Assets</b>		<b>326,354</b>	<b>-</b>	<b>14,457</b>	<b>340,811</b>	<b>403,063</b>
<b>Creditors:</b> amounts falling due within one year	11	23,756	-	-	23,756	17,502
<b>NET CURRENT ASSETS</b>		302,598	-	14,457	317,055	385,561
<b>TOTAL ASSETS</b> less current liabilities		<b>304,856</b>	<b>-</b>	<b>14,457</b>	<b>319,313</b>	<b>388,251</b>
<b>NET ASSETS</b>		<b>304,856</b>	<b>-</b>	<b>14,457</b>	<b>319,313</b>	<b>388,251</b>
<b>Funds</b>						
General Funds		304,856	-	-	304,856	306,966
Designated Funds	4	-	-	-	-	50,000
Restricted Funds	4	-	-	14,457	14,457	31,285
<b>Total Funds</b>		<b>304,856</b>	<b>-</b>	<b>14,457</b>	<b>319,313</b>	<b>388,251</b>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on signed on their behalf, by:

Print Name : Georgina Cadwell (Trustee and Treasurer)

Date :

Signed on their behalf by .....

*Georgina Cadwell*

## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. Accounting Policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Badger Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in £ Sterling and are rounded to the nearest £1

##### Company Status

The company is a company limited by guarantee.

##### Going Concern

The trustees have taken into account the charity's ability to continue as a going concern and have assessed that there are no material uncertainties about the charity's ability to continue. In making this assessment the charity's trustees have taken into account all available information about the future operation of the charity for at least, but not limited to, 12 months from the date these accounts were approved.

##### Income

##### Recognition of Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

##### Tax Reclaims on Donations and Gifts

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### **Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	33.33% straight line
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#### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowances for obsolete and slow-moving stocks.

#### **Debtor and Creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash at Bank and In Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Liabilities and Provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

#### **Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

#### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **Judgments in applying accounting policies and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgment or material estimation uncertainties affecting the reported financial performance in the current or prior year.

## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

2. ANALYSIS OF INCOME	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>a) Donations and Legacies</b>					
Donations	115,450	-	3,574	119,024	126,153
Legacies	45,327	-	-	45,327	147,219
Subscriptions	68,085	-	-	68,085	58,874
Gift Aid	25,764	-	-	25,764	27,133
	<b>254,626</b>	<b>-</b>	<b>3,574</b>	<b>258,200</b>	<b>359,380</b>
Total 2023	313,247	-	46,133	359,380	
<b>b) Charitable Activities</b>					
Charity Trading Income					
Sale of Goods	31,301	-	-	31,301	18,912
Symposium Income	5,871	-	-	5,871	-
	<b>37,172</b>	<b>-</b>	<b>-</b>	<b>37,172</b>	<b>18,912</b>
Total 2023	18,912	-	-	18,912	
<b>c) Investment Income</b>					
Interest Received	6,076	-	-	6,076	3,258
	<b>6,076</b>	<b>-</b>	<b>-</b>	<b>6,076</b>	<b>3,258</b>
Total 2023	3,258	-	-	3,258	
<b>3. ANALYSIS OF EXPENDITURE</b>					
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>a) Raising Funds</b>					
Cost of stock consumed	9,588	-	-	9,588	4,738
Wages and Salaries	26,500	-	-	26,500	-
	<b>36,088</b>	<b>-</b>	<b>-</b>	<b>36,088</b>	<b>4,738</b>
Total 2023	4,738	-		4,738	

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>b) Charitable Activities</b>	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Accountancy and bookkeeping		1,190	-	-	1,190	1,091
AGM and Board Expenses		2,660	-	-	2,660	2,967
CEO Expenses		-	-	-	-	1,186
Bank Charges		-	-	-	-	91
Campaigning Expenses		9,151	1,603	-	10,754	9,609
Depreciation		1,277	-	-	1,277	1,631
Recruitment services		774	-	-	774	299
Credit Card Expenses		4,041	-	-	4,041	2,978
Grants	*	4,600	-	1,950	6,550	9,515
Independent examiner's fee		1,260	-	-	1,260	1,200
Insurance		-	-	-	-	2,456
Profit on disposal		411	-	-	411	(94)
Marketing costs		17,661	-	-	17,661	11,913
National insurance	5	10,211	799	1,107	12,117	11,346
Office costs		11,015	-	-	11,015	6,960
Pension cost	5	3,709	266	369	4,344	3,656
Post & stationery		4,341	-	-	4,341	3,921
Professional fees		10,000	-	-	10,000	3,300
Room hire (including office)		11,753	-	-	11,753	11,645
Symposium Expenditure		7,216	-	-	7,216	-
Subcontractor costs		42,871	471	-	43,342	50,412
Subscriptions		-	-	-	-	5,367
Telephone & Website		-	-	-	-	837
Training expenses		1,712	434	-	2,146	2,274
Travel & subsistence		7,056	-	-	7,056	3,437
Wages and salaries	5	145,170	12,244	16,976	174,390	189,085
		<b>298,079</b>	<b>15,817</b>	<b>20,402</b>	<b>334,298</b>	<b>337,081</b>

Total 2023		313,153	-	23,928	337,081	
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<b>Analysis of Grants Expenditure</b>	*	Grants to Institutions £	Grants to Individuals £	TOTAL 2024 £	TOTAL 2023 £
Lancashire Badger Group		-	-	-	1,500
Cumbria Badger Group		-	-	-	2,000
Oxfordshire Badger Group	*	(1,500)	-	(1,500)	3,462
Northamptonshire Badger Group		1,200	-	1,200	-
Herts and Middlesex Badger Group		1,500	-	1,500	-
Lincolnshire Badger Group		1,250	-	1,250	-
Cambridgeshire Badger Group		1,000	-	1,000	-
West Kent Badger Group		2,100	-	2,100	-
Other grants paid less than £1,000		1,000	-	1,000	2,553
		<b>6,550</b>	<b>-</b>	<b>6,550</b>	<b>9,515</b>

\*Oxfordshire Badger Groups 2023 grant was returned as unable to spend.  
There were no grants to individuals during the year (2023 : nil )

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. Statement of Funds**

<b>Current Year</b>	Balance 1.1.24 £	Income £	Expenditure £	General Transfer £	Balance 31.12.24 £
<b>Designated Funds</b>					
The State of the Badger Report fund	50,000	-	(15,817)	(34,183)	-
	<u>50,000</u>	<u>-</u>	<u>(15,817)</u>	<u>(34,183)</u>	<u>-</u>
<b>General Funds</b>					
General Funds	306,966	297,874	(334,167)	34,183	304,856
	<u>306,966</u>	<u>297,874</u>	<u>(334,167)</u>	<u>34,183</u>	<u>304,856</u>
<b>Total Unrestricted</b>	<u>356,966</u>	<u>297,874</u>	<u>(349,984)</u>	<u>-</u>	<u>304,856</u>
<b>Restricted Funds</b>					
The State of the Badger Report Fund	2,810	-	(2,810)	-	-
The Badger crime fund	15,642	-	(15,642)	-	-
Emergency Badger Rescue and Rehab Fund	12,833	2,287	(1,950)	-	13,170
Vaccination Fund	-	1,287	-	-	1,287
	<u>31,285</u>	<u>3,574</u>	<u>(20,402)</u>	<u>-</u>	<u>14,457</u>
<b>Total Funds 2024</b>	<u><b>388,251</b></u>	<u><b>301,448</b></u>	<u><b>(370,386)</b></u>	<u><b>-</b></u>	<u><b>319,313</b></u>

In 2020 there was a specific online fundraising campaign for Badger Vaccination funds. This income was spent as part of the Vaccination Grants that were awarded in 2022. A further donation was received in 2024 and spent in 2025.

The Badger Crime fund includes online donations from 2020 and one donation from 2021. These funds were spent as part of the crime training events that took place in 2024.

The State of the Badger Report fund included £50,000 of the unrestricted funds that had been designated by the Trustees following the successful bid for the State of Badger Pilot, in 2024 the remaining amount was undesignated until further plans are made regarding the survey.

The 'Emergency Badger Rescue and Rehab Fund' will help local badger groups who are called out to injured badgers on the ground. The grant is for local groups to apply for when they face especially large or unexpected vet bills that they may not be able to pay from their own funds. The funds will be spent over the next 2 years.

<b>Prior Year</b>	Balance 1.1.23 £	Income £	Expenditure £	General Transfer £	Balance 31.12.23 £
<b>Designated Funds</b>					
The State of the Badger Report fund	50,000	-	-	-	50,000
The Badger hotline fund	25,000	-	-	(25,000)	-
Vaccination Fund	-	-	-	-	-
	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>50,000</u>
<b>General Funds</b>					
General Funds	264,440	335,417	(317,891)	25,000	306,966
	<u>264,440</u>	<u>335,417</u>	<u>(317,891)</u>	<u>25,000</u>	<u>306,966</u>
<b>Total Unrestricted</b>	<u>339,440</u>	<u>335,417</u>	<u>(317,891)</u>	<u>-</u>	<u>356,966</u>
<b>Restricted Funds</b>					
The State of the Badger Report Fund	-	25,000	(22,190)	-	2,810
The Badger crime fund	-	16,133	(491)	-	15,642
Emergency Badger Rescue and Rehab Fund	9,080	5,000	(1,247)	-	12,833
	<u>9,080</u>	<u>46,133</u>	<u>(23,928)</u>	<u>-</u>	<u>31,285</u>
<b>Total Funds 2023</b>	<u><b>348,520</b></u>	<u><b>381,550</b></u>	<u><b>(341,819)</b></u>	<u><b>-</b></u>	<u><b>388,251</b></u>

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. STAFF COSTS AND NUMBERS**

	<b>2024</b>	<b>2023</b>
	£	£
Gross Wages and Salaries	200,890	189,085
Employer's National Insurance Costs	12,117	11,346
Pension Contributions	4,344	3,656
	<u>217,351</u>	<u>204,087</u>

The average number of persons employed during the year was as follows: 9                      7

The key management personnel of the charity comprise of the trustees and general manager. The employee benefits including remuneration and social security costs paid to key management personnel totalled £60,847(2023:£57,000).

**6. TRUSTEES' REMUNERATION AND EXPENSES**

During the year expenses of £726 (2023: £552) were reimbursed to 4 trustees; for travel and subsistence costs in respect of attendance at trustees' meetings and 7 trustees gave donations totalling £958.

No other payments were made to trustees or any persons connected with them during this financial period (2023 - Nil). No material transaction took place between the organisation and a trustee or any person connected with them (2023-Nil).

**7. TANGIBLE FIXED ASSETS**

		<b>2024</b>	<b>2023</b>
	Computer Equipment	Total	Total
	£	£	£
Cost	01-Jan-24	5,637	19,047
Additions		1,278	1,733
Disposals		(1,202)	(15,143)
Cost at	31-Dec-24	<u>5,713</u>	<u>5,637</u>
Depreciation	01-Jan-24	2,947	16,713
Charge		1,276	1,631
Depreciation on disposal		(768)	(15,397)
Depreciation at	31-Dec-24	<u>3,455</u>	<u>2,947</u>
Net Book Value	31-Dec-24	<u>2,258</u>	<u>2,690</u>
Net Book Value	31-Dec-23	2,690	2,234

**8. STOCKS**

	<b>2024</b>	<b>2023</b>
	£	£
Closing 31.12.24	<u>6,653</u>	<u>8,153</u>
	6,653	8,153

**9. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund	Restricted Fund	<b>Total</b> 2024	<b>Total</b> 2023
	£	£	£	£
Accrued Income	47,841	-	47,841	46,700
Gift Aid	2,321	-	2,321	4,269
Prepayments	2,959	-	2,959	2,316
Debtors	260	-	260	5,000
	<u>53,381</u>	<u>-</u>	<u>53,381</u>	<u>58,285</u>

**10. CASH AT BANK AND IN HAND**

	<b>2024</b>	<b>2023</b>
	£	£
Cash at bank and on hand	280,777	336,625
Total	<u>280,777</u>	<u>336,625</u>

**11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund	Restricted Fund	<b>Total</b> 2024	<b>Total</b> 2023
	£	£	£	£
Accruals	373	-	373	9,905
Other Taxation and Social Security	9,100	-	9,100	4,000
Other Creditors	14,283	-	14,283	3,597
	<u>23,756</u>	<u>-</u>	<u>23,756</u>	<u>17,502</u>

**BADGER TRUST**

England & Wales - Charity number 1111440

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# Accounts

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**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR  
THE YEAR ENDED  
31 December 2023**

**CHARITY REGISTRATION No: 1111440  
REGISTRATION NUMBER 5460677**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**BADGER TRUST**

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# Trustees Report for the year ended 31 December 2023

## REFERENCE AND ADMINISTRATIVE DETAILS

Company registered number 05460677

Charity registered number 1111440

## TRUSTEES

R Wood - Chair

P Loveday - Vice Chair (appointed 15 April 2023)

P Jackson - Chair (resigned 9 September 2023)

G Cadwell - Treasurer

J Bates-Keegan (resigned 9 May 2024)

E Bullimore

N Sainsbury (resigned 9 May 2024)

E Hougasian

R Oldham

C van Wessem (appointed 15 April 2023)

S Phillips (appointed 1 July 2023)

S Denbigh (resigned 2 May 2023)

N Cole (appointed 15 April 2023) (resigned 22 January 2024)

## KEY MANAGEMENT PERSONNEL

P Hambly Executive Director

## THE TEAM

Operations & Finance Manager	Dealing within day to operations office and financial management.
Groups Coordinator	Focused on supporting the group network to enhance communications and collaboration.
Supporter & Groups Officer	Dealing with incoming enquiries from public, supporters and groups; shop fulfilment and membership administration.
Wildlife Crime and Training Officer	Dealing with crime reports; offering dedicated training to police forces and groups; representing the Trust at appropriate organisations/meetings.
Campaigns & Research Manager	Focused on adding significant capacity to campaign and research activity.
Supporter Services Officer	Focused on responding to supporter and public enquiries and providing support to the OFM on financial and data activities.
Individual Giving Manager	Focused on raising funds for operations and campaigns.

<b>REGISTERED OFFICE</b>	Citibase 95 Ditchling Road Brighton BN1 4ST		
<b>INDEPENDENT EXAMINERS</b>	Independent Examiners Limited Unit 2, The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF		
<b>BANKERS</b>	The Co-operative Bank Team 605 PO Box 250 Skelmersdale WN8 6WT	Scottish Widows Bank PO Box 883 Leeds LS1 9TY	Nationwide Nationwide House Pipers Way Swindon SN38 1NW

**PRINCIPAL ACTIVITY AND INTRODUCTION**

The principal activity of the Trust in the year under review was that of the promotion and enhancement of the welfare, conservation and protection of badgers, their setts and habitats for the public benefit throughout England and Wales.

The Trust began as the National Federation of Badger Groups in 1986 and evolved into the Badger Trust in 2005. 2023 was a significant year in terms of the charity’s priority campaign, that of opposition to any culling of badgers as a means of controlling bovine Tuberculosis (bTB), as the numbers of badgers killed since 2012 went past the 230,000 mark - which could be 50% of the badger population. The difference between the English approach to bTB of culling badgers and the Welsh and Scottish approach of not culling badgers shows the starkness of the situation - Wales is bringing down bTB at least as effectively using a combination of tighter biosecurity and movement controls together with more frequent and reliable testing. Yet in England, they continue to cull without the evidence to prove badgers as a significant source of the disease, and the Government mandated the use of a much less reliable cattle testing regime than that used in Wales, which could be hiding significant numbers of infected English cattle.

In 2023 a major point of focus was preparing a compelling and convincing evidence based study into bovineTB. For the first time, drawing together all the available evidence, including all of that used by Defra with original research material drawn from surveys of farmer opinion, together with details on costs of compensation, comparisons of bTB eradication strategies employed by Wales and England, differing test types, and which pointed to a collaborative way forward for all involved.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Badger Trust is a company limited by guarantee and is a registered charity in England and Wales. The charity was incorporated in 2005 and is governed by its Memorandum and Articles of Association which were updated in 2023.

As a registered charity the Trust is governed by a Board of Trustees, who also serve as Directors of the limited company (limited by guarantee) and having no share capital. The Chair and Vice Chair work closely with the Executive Director at senior management level. The Board meets formally at least 4 times a year in addition to key internal operational projects and to deal with governance issues.

When recruiting new trustees, the Board aims to attract a diverse range of candidates who have the skills the charity needs. After initial recommendations by the current board of trustees, the candidates are then considered by the members who each vote on acceptance to the board at the AGM. In 2023 Badger Trust appointed four new trustees. All new trustees are advised on the roles and duties of the trustees, company and charity law, governance, financial and risk management. Appropriate training is provided as necessary.

The Board performed a full review of salaries in 2023 and set pay grades for the key management personnel – the Executive Director of the Badger Trust. Salaries are reviewed on an annual basis by the Board.

## **BADGER GROUP NETWORK**

Badger Trust exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats and is the leading voice for badgers in England and Wales. However, a huge part of its success is down to the network of voluntary badger groups who work in their local area to educate, campaign, monitor badger setts and habitats, and provide rescue and response services to the general public, as well as liaising with relevant agencies such as Natural England, the police and the RSPCA for incidents and matters on the ground.

This network consisted of 30 full and 21 associate members in 2022, and Badger Trust remains ever grateful for the work they do on the ground for the benefit of badgers here and now. In 2023, new badger groups were established in Cumbria and Lincolnshire.

Following changes to our memorandum and articles of association at the 2023 AGM we now have the option to hold them online - which we plan to do in those years we hold a Symposium in person, e.g. 2024. Training and group meetings continue to be delivered remotely to maximise attendance.

On Group communications, we successfully continued the 'Group Quarterly Meetings' or 'GQMs'. This was enhanced by more informal regional meetings that drew larger attendances as the year progressed. The Groups Coordinator role has continued to evolve, increasing interaction and communication between Badger Trust and Badger groups.

## **GROUP GRANTS**

One way that the Trust supports the group network is through the provision of financial grants, which can be applied for during the year. Strict qualifying criteria apply, and there is a need for post-spend reporting to ensure the grant had the impact intended for the group and to ensure the Trust is investing in the best areas for the benefit of badgers. Grants issued are detailed in note 6 to the accounts.

## **PARTNERSHIP AND MEMBERSHIP WORKING**

Badger Trust is a small, single-species organisation, and can maximise its impact and amplify its voice when working with other like-minded organisations. It does this through ongoing Wildlife and Countryside Link membership and as a member of NWCUs UK Badger Persecution Priority Delivery Group.

The Trust also works ad hoc with other animal welfare organisations when opportunities arise and has worked on joint campaigns or initiatives with Born Free, Four Paws, Naturewatch, IFAW, Northern Ireland Badgers, Scottish Badgers and the League Against Cruel Sports. This includes work against snaring and hunting, both of which affect badgers.

In 2023 Badger Trust widened its engagement with professionals, experts and Badger group members by developing further working groups in key areas: including a Scientific Working Group, a Planning and Development working group and a Rescue and Rehabilitation group. These groups have been aiding Badger Trust in these areas of work.

We met regularly with officials from Defra's bTB policy team and with the Welsh Chief Vet and bTB team in Wales.

We appointed our first Youth Ambassador - national award-winning photographer Rachel Bigsby who worked tirelessly for badgers throughout the year.

## **OUR FUNDRAISING PRACTICES**

Our charity raises funds in multiple ways to support our cause. We rely on donations from individuals, member groups, businesses, and partnerships with other organisations. Our social media presence has also enabled us to engage with supporters and donors online, allowing for easy and secure online donations. We are committed to transparency and accountability, ensuring that every donation received goes directly towards fulfilling our mission.

Badger Trust is registered with the Fundraising Regulator, which means we are committed to the Fundraising Code of Practice. We did not work with any third-party fundraisers during the year or receive any fundraising complaints.

## **ACHIEVEMENTS AND PERFORMANCE**

Badger Trust is the voice for badgers in England and Wales.

We run various campaigns in order to educate, inform and, where necessary, challenge key issues affecting badgers.

In 2023 the following campaign and support activity was undertaken:

- **End the Cull campaign**

Our focus on ending the badger cull continued through 2023. Our Campaign and Research Manager led the production of a ground-breaking study on bTB, focusing on the evidence and looking for collaborative ways forward. Professor David MacDonald from the University of Oxford was also

engaged in writing a preamble, which also outlined the flaws in the Government's report by Dr Colin Birch.

We sent out hundreds of campaign packs to the public, which led to thousands of postcards being sent to MPs asking for an end to the cull; we engaged with Parliamentarians, policymakers and the public in England and Wales on issues around the cull, and continued to be cited in the media as the leading badger experts and defenders. We hosted a number of campaign days with badger groups, including a protest and lobby of Parliament.. Sadly the number of badgers killed went above 210,000 since 2012, and over 230,000 badgers were killed in total by the end of 2023.

We worked with Born Free on a further submission to the Bern Convention. The case against the government remains on file, and the Convention asked for further information on badger population monitoring from the government.

We submitted several Freedom Of Information requests throughout the year. Among the many facts we discovered was that the people responsible for assessing badger populations were the cull companies employed to kill them.

#### - **Stop Badger Crime campaign**

We continued to train police forces and badger groups in dealing with badger crime, and our reputation in this area continues to grow. In 2023 we have now completed training of every police force in England and Wales. Badger crime continues to be a national wildlife crime priority and remains a serious issue, with crimes occurring every week. Badger Trust is a significant contributor to the Wildlife Link annual report on crime and works with other organisations on wildlife crime-related issues, e.g. hunting and sett blocking.

We were leading campaigners along with Action for Primates on including animal cruelty in the Online Safety Bill. We secured a major victory when an amendment was passed to include it - so now social media operators do have an obligation to remove images of animal cruelty. We continued to play a leading role in the anti-wildlife crime community and were very well received at the wildlife crime enforcers conference in autumn 2023.

We worked successfully with Wildlife Link to get sentencing for crimes against wild animals increased in line with those for domestic animals, thus making them recordable as well. This is now before the Home Office Sentencing Committee for consideration.

#### - **Space for Badgers**

Our long-term goal is to ensure positive interaction between humans and badgers, supporting the conservation and protection of our natural world. To do this, we have developed resources and campaigns that help badger supporters deal with the many threats to badgers. We receive many calls and emails from members of the public every day and we now have cover five days a week to respond rapidly to incidents.

A crucial part of our Space for Badgers campaign is the State of the Badger project. This groundbreaking study aims to measure badger populations across England and Wales. We are

moving forward with the test phase, funded by the John Lewis Foundation and Lush. We hope to complete surveys in Somerset, Lancashire and Hampshire in 2024 - this will hopefully lead to a wider study up to the national level and greatly increase our knowledge of badgers.

We also issued a new care guide for injured badgers, which was very well received, particularly by the vet community.

Our Give Badgers a Break Campaign received wide publicity. Our campaign to make it easier to get small mammal wildlife crossings put in place by local councils was finally successful. The Transport Minister announced in December 2023 that he had removed blocks to councils erecting new signage. We are now working with local badger groups to get signs and calming measures in place. We continue to log Road Traffic Accidents (RTAs) and, wherever possible, try to identify where cubs may be affected, to get immediate help to them. We are also working with Cardiff University's RoadLab to further research and knowledge in this area.

Planning and development continue to be a significant area of work nationally and locally. The protection of badgers, their setts and habitats is covered in the Protection of Badger Act yet is often ignored in developments. We produced a new guide that the planning and ecology community and badger groups warmly welcomed. We also continued to promote a love for and understanding of badgers by producing a range of badger facts, figures, and insights through our online channels. This means we continue to be a significant source of information about badgers and allows us to communicate with thousands of people on a daily basis. A particular highlight was Brocktober, where we highlighted the wonder of badgers throughout the month. Being the significant source of information isn't an issue of market placement - with so much misinformation about badgers appearing online (some of it apparently with the intention of demonising the species), it is important that the Badger Trust is able to provide accurate information and that the Badger Trust's website is increasingly people's first choice when searching for accurate and reliable information about the species.

## **Governance**

We carried out a governance review and brought some proposed changes to the 2023 AGM - these were all passed. The updated Memorandum and Articles of Association are available on the Charity Commission website.

The Board continues to meet and operate within its rules and within the rules and guidance of the Charity Commission. Trustees have access to training courses in aspects of governance, and the majority of Trustees attended a half day taught course on the responsibilities of Trustees. It is an expectation that all Trustees take up regular training and keep their training up to date, this continues to be facilitated by the Badger Trust.

## **PLANS FOR THE FUTURE**

The End the Cull campaign enters a crucial year in 2024. The present Government has issued a consultation that would lead to badgers being culled for years to come. We will resist this, working with stakeholders and the public to try to end the badger cull once and for all. We will provide policymakers from all political parties with the information they need to make an informed decision on bTB and end the badger cull.

Following the State of the Badger Pilot, Badger Trust will work to increase the understanding and awareness of badgers. We plan to build on the pilot with a complete survey of badgers across England and Wales, which will engage many more people in badger protection and appreciation. Conducted widely enough, it will also establish the effect the cull and environmental challenges have had on the badger. This will drive interest and love for badgers and help Badger Trust and affiliated badger groups recruit the volunteers and support it needs to protect badgers effectively and for the long term. This work will highlight the interaction between human development and badger habitats and be part of our Space for Badgers initiative. Our aim is to build more harmony in the interactions between badgers and humans - whether on the roads or in building developments; so that the needs of badgers are understood and taken into account. Our ambition for a future of harmony with badgers will be a key part of our work with badger groups and interaction with other stakeholders, such as ecologists.

We plan to issue a series of guides on the important area of badger rescue and rehabilitation that will aid badger groups, vets and others in the care of badgers.

On crime against badgers, Badger Trust will continue to work to make such crimes notifiable (recordable) and increase the sentencing for crimes in line with the Animal Welfare Act, i.e. five years. This would act as a deterrent and allow more police resources to be committed to this area. We plan to expand our services in crime training and supporting people dealing with badger crimes, such as badger groups and police forces. We also plan to increase our knowledge of cybercrime featuring badgers and raise awareness of this issue so that proper action is taken.

We plan to maintain the services we currently provide as the national hub for information and support on badgers and expand where possible in line with our plans.

To help finance our expansion, we plan to target wider funding sources such as trusts and foundations to get more long-term funding to deliver better campaigns and services in support of badgers. We also now have an individual fundraising manager in place to help support these efforts with focused campaigns that maximise our financial support.

## **FINANCIAL REVIEW**

Overall, Badger Trust had a total income in 2022 of £381,550 (2022: £332,997) and total expenditure was £341,819 (2022: £315,731). The year ended with a surplus of £39,731 (2022: £17,266).

Badger Trust is fortunate to have supporters remember the organisation in their Will, so that their love of badgers and desire to protect them can continue on through their last gift to the charity after their death. In 2023 the following people made legacy gifts to help badgers as part of their final wishes:

John Griffiths  
Joy Fulcher  
Susan Davey  
John Allwood  
William Howells  
John Scully  
Thomas Sissons  
Mary Taylor  
Philip Rowe

Badger Trust is thankful for the continued support of the badger community and for the incredibly generous legacies received during the year which have left us in a strong position as we enter a new financial year.

## **RESERVES POLICY**

The Board has agreed a policy of normally holding twelve months of budgeted expenditure as unrestricted reserves, to provide flexibility and resilience to cover any committed costs. At 31 December 2023, the unrestricted reserves of £306,966 (2022: £339,440) represented approximately 11 months' worth of the budgeted expenditure for 2023. At the year-end £50,000 (2022: £50,000) was designated to the State of the Badger and £nil (2022: £25,000) to the Badger rescue hotline as detailed in note 4. At the end of the 2023 financial year, £31,285 (2022: £9,080) was held as restricted funds. These are due to be spent in 2024. Total reserves at 31 December 2023 were £388,251 (2022: £348,520)

The Trustees will keep the level of reserves under review as per this approach and policy, as a means of increasing impact for badgers across all Badger Trust's campaigns and activities.

## **PRINCIPAL RISKS AND UNCERTAINTIES**

The Trustees have a risk management strategy which includes:

- An established Finance Sub Committee which oversees the organisational approach to risk and the Risk Register
- Designated responsibility for managing and monitoring key risks on the Register and reporting to the Board
- An approach based on mitigating both the likelihood of risks occurring and the impact should they occur.

The Trustees continue to review the risks facing the charity, in particular the difficult funding climate and the challenge of securing sufficient income to cover core costs and new projects. This risk is being managed partly by recruiting the new Individual Giving Manager.

## **TRUSTEES' RESPONSIBILITY STATEMENT**

The Trustees (who are also directors of Badger Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;

- make judgments and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objects and activities of the charity.

Signed on behalf of the Board:

Rosie Wood  
.....

**R Wood, Chair**

Date: 4th June 2024

**BADGER TRUST**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the charity trustees on my examination of the accounts of the Badger Trust for the year ended 31 December 2023.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's Trustees of the Company (who are also the directors of the company 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 Company are not required to be audited for this year 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 2011 ("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**

Since Badger Trusts' gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Badger Trust 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.

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.

Date : 1.7.24

Signed : 

K Gomes FCIE MAAT  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**BADGER TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL <b>2023</b> £	TOTAL <b>2022</b> £
<b>Income and Endowments from:</b>						
Donations and Legacies	2a	313,247	-	46,133	359,380	310,815
Charitable Activities	2b	18,912	-	-	18,912	21,797
Investments	2c	3,258	-	-	3,258	385
<b>TOTAL</b>		<b>335,417</b>	<b>-</b>	<b>46,133</b>	<b>£ 381,550</b>	<b>332,997</b>
<b>Expenditure on:</b>						
Raising Funds	3a	4,738	-	-	4,738	25,090
Charitable Activities	3b	313,153	-	23,928	337,081	290,641
<b>TOTAL</b>		<b>317,891</b>	<b>-</b>	<b>23,928</b>	<b>341,819</b>	<b>315,731</b>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>17,526</b>	<b>-</b>	<b>22,205</b>	<b>39,731</b>	<b>17,266</b>
Transfer of Funds		25,000	(25,000)			
<b>NET INCOME/(EXPENDITURE)</b>		<b>42,526</b>	<b>(25,000)</b>	<b>22,205</b>	<b>39,731</b>	<b>17,266</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>42,526</b>	<b>(25,000)</b>	<b>22,205</b>	<b>39,731</b>	<b>17,266</b>
<b>RECONCILIATION OF FUNDS:</b>						
Total Funds Brought Forward		264,440	75,000	9,080	348,520	331,254
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>306,966</b>	<b>50,000</b>	<b>31,285</b>	<b>388,251</b>	<b>348,520</b>

All of the organisation's operations are classed as continuing.

The notes on pages 14 to 19 form part of these financial statements.

**BADGER TRUST**

**BALANCE SHEET**

**REGISTRATION NUMBER 5460677**

**AS AT 31 December 2023**

	Note	Unrestricted Funds			31-Dec-23 Total £	31-Dec-22 Total £
		General Funds £	Designated Funds £	Restricted Funds £		
<b>Fixed Assets</b>						
Tangible assets	7	2,690	-	-	2,690	2,334
<b>Current Assets</b>						
Stocks	8	8,153	-	-	8,153	6,210
Debtors	9	53,285	-	5,000	58,285	9,513
Cash at bank and in hand	10	260,340	50,000	26,285	336,625	341,834
<b>Total Current Assets</b>		<b>321,778</b>	<b>50,000</b>	<b>31,285</b>	<b>403,063</b>	<b>357,557</b>
<b>Creditors:</b> amounts falling due within one year	11	17,502	-	-	17,502	11,371
<b>NET CURRENT ASSETS</b>		304,276	50,000	31,285	385,561	346,186
<b>TOTAL ASSETS</b> less current liabilities		<b>306,966</b>	<b>50,000</b>	<b>31,285</b>	<b>388,251</b>	<b>348,520</b>
<b>NET ASSETS</b>		<b>306,966</b>	<b>50,000</b>	<b>31,285</b>	<b>388,251</b>	<b>348,520</b>
<b>Funds</b>						
General Funds		306,966	-	-	306,966	264,440
Designated Funds	4	-	50,000	-	50,000	75,000
Restricted Funds	4	-	-	31,285	31,285	9,080
<b>Total Funds</b>		<b>306,966</b>	<b>50,000</b>	<b>31,285</b>	<b>388,251</b>	<b>348,520</b>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on signed on their behalf, by:

Print Name : Georgina Cadwell (Trustee and Treasurer)

Date : 04/06/2024

Signed on their behalf by  .....

## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. Accounting Policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Badger Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in £ Sterling and are rounded to the nearest £1

##### Company Status

The company is a company limited by guarantee.

##### Going Concern

The trustees have taken into account the charity's ability to continue as a going concern and have assessed that there are no material uncertainties about the charity's ability to continue. In making this assessment the charity's trustees have taken into account all available information about the future operation of the charity for at least, but not limited to, 12 months from the date these accounts were approved.

##### Income

##### Recognition of Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

##### Tax Reclaims on Donations and Gifts

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### **Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	33.33% straight line
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#### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowances for obsolete and slow-moving stocks.

#### **Debtor and Creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash at Bank and In Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Liabilities and Provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

#### **Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

#### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **Judgments in applying accounting policies and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgment or material estimation uncertainties affecting the reported financial performance in the current or prior year.

## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

2. ANALYSIS OF INCOME	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>a) Donations and Legacies</b>					
Donations	83,247	-	42,906	126,153	80,987
Legacies	147,219	-	-	147,219	147,891
Subscriptions	58,874	-	-	58,874	57,695
Gift Aid	23,907	-	3,227	27,133	24,241
	<b>313,247</b>	<b>-</b>	<b>46,133</b>	<b>359,380</b>	<b>310,815</b>
Total 2022	234,476	75,839	500	310,815	
<b>b) Charitable Activities</b>					
Charity Trading Income					
Sale of Goods	18,912	-	-	18,912	21,797
	<b>18,912</b>	<b>-</b>	<b>-</b>	<b>18,912</b>	<b>21,797</b>
Total 2022	21,797	-	-	21,797	
<b>c) Investment Income</b>					
Interest Received	3,258	-	-	3,258	385
	<b>3,258</b>	<b>-</b>	<b>-</b>	<b>3,258</b>	<b>385</b>
Total 2022	385	-	-	385	
<b>3. ANALYSIS OF EXPENDITURE</b>					
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>a) Raising Funds</b>					
Cost of stock consumed	4,738	-	-	4,738	4,656
Wages and Salaries	-	-	-	-	20,434
	<b>4,738</b>	<b>-</b>	<b>-</b>	<b>4,738</b>	<b>25,090</b>
Total 2022	25,090	-		25,090	

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>b) Charitable Activities</b>	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Accountancy and bookkeeping		1,091	-	-	1,091	2,292
AGM and Board Expenses		2,967	-	-	2,967	2,162
CEO Expenses		1,186	-	-	1,186	688
Bank Charges		91	-	-	91	139
Campaigning Expenses		9,609	-	-	9,609	6,516
Depreciation		1,631	-	-	1,631	892
Recruitment services		299	-	-	299	8,192
Credit Card Expenses		2,978	-	-	2,978	3,493
Grants	*	9,515	-	-	9,515	2,544
Independent examiner's fee		1,200	-	-	1,200	1,074
Insurance		2,456	-	-	2,456	713
Loss on disposal		-	94	-	94	-
Marketing costs		11,913	-	-	11,913	10,572
National insurance	5	10,396	-	950	11,346	11,382
Office costs		6,960	-	-	6,960	5,270
Pension cost	5	3,350	-	306	3,656	4,327
Post & stationery		3,921	-	-	3,921	4,075
Professional fees		3,300	-	-	3,300	220
Room hire (including office)		11,645	-	-	11,645	9,178
Symposium Expenditure		-	-	-	-	7,603
Subcontractor costs		43,590	-	6,823	50,412	37,838
Subscriptions		5,367	-	-	5,367	5,064
Telephone & Website		837	-	-	837	1,437
Training expenses		2,274	-	-	2,274	1,583
Travel & subsistence		3,437	-	-	3,437	3,564
Wages and salaries	5	173,236	-	15,849	189,085	159,822
		<b>313,153</b>	<b>-</b>	<b>23,928</b>	<b>337,081</b>	<b>290,641</b>
Total 2022		290,141	-	500	290,641	
<b>Analysis of Grants Expenditure</b>	*		Grants to Institutions £	Grants to Individuals £	TOTAL 2023 £	TOTAL 2022 £
Lancashire Badger Group			1,500	-	1,500	-
Cumbria Badger Group			2,000	-	2,000	-
Oxfordshire Badger Group			3,462	-	3,462	-
Northamptonshire Badger Group			-	-	-	1,500
West Kent Badger Group			-	-	-	1,133
Other grants paid less than £1,000			2,553	-	2,553	750
Gloucestershire Badger Vaccination Group			-	-	-	(839)
			<b>9,515</b>	<b>-</b>	<b>9,515</b>	<b>2,544</b>

There were no grants to individuals during the year (2022 : nil )

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. Statement of Funds**

<b>Current Year</b>	Balance 1.1.23 £	Income £	Expenditure £	General Transfer £	Balance 31.12.23 £
<b>Designated Funds</b>					
The State of the Badger Report fund	50,000	-	-	-	50,000
The Badger hotline fund	25,000	-	-	(25,000)	-
Vaccination Fund	-	-	-	-	-
	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>50,000</u>
<b>General Funds</b>					
General Funds	264,440	335,417	(317,891)	25,000	306,966
	<u>264,440</u>	<u>335,417</u>	<u>(317,891)</u>	<u>25,000</u>	<u>306,966</u>
<b>Total Unrestricted</b>	<u>339,440</u>	<u>335,417</u>	<u>(317,891)</u>	<u>25,000</u>	<u>356,966</u>
<b>Restricted Funds</b>					
The State of the Badger Report Fund	-	25,000	(22,190)	-	2,810
The Badger crime fund	-	16,133	(491)	-	15,642
Emergency Badger Rescue and Rehab Fund	9,080	5,000	(1,247)	-	12,833
	<u>9,080</u>	<u>46,133</u>	<u>(23,928)</u>	<u>-</u>	<u>31,285</u>
<b>Total Funds 2023</b>	<u><b>348,520</b></u>	<u><b>381,550</b></u>	<u><b>(341,819)</b></u>	<u><b>25,000</b></u>	<u><b>388,251</b></u>

In 2020 there was a specific online fundraising campaign for Badger Vaccination funds. This income was spent as part of the Vaccination Grants that were awarded in 2022.

The Badger Crime fund includes online donations from 2020 and one donation from 2021. These funds were spent as part of the crime training events that took place in 2021.

The State of the Badger Report fund includes £50,000 of the unrestricted funds that have been designated by the Trustees following the successful bid for the State of Badger Pilot, Badger Trust will work on the pilot with a full survey of badgers across the country.

The Badger hotline funds will pay for additional staff hours to attend calls from the police.

The 'Emergency Badger Rescue and Rehab Fund' will help local badger groups who are called out to injured badgers on the ground. The grant is for local groups to apply for when they face especially large or unexpected vet bills that they may not be able to pay from their own funds. The funds will be spent over the next 3 years.

<b>Prior Year</b>	Balance 1.1.22 £	Income £	Expenditure £	General Transfer £	Balance 31.12.22 £
<b>Designated Funds</b>					
The State of the Badger Report fund	-	50,000	-	-	50,000
The Badger hotline fund	-	25,000	-	-	25,000
Vaccination Fund	-	839	-	(839)	-
	<u>-</u>	<u>75,839</u>	<u>-</u>	<u>(839)</u>	<u>75,000</u>
<b>General Funds</b>					
General Funds	322,174	256,658	(315,231)	839	264,440
	<u>322,174</u>	<u>256,658</u>	<u>(315,231)</u>	<u>839</u>	<u>264,440</u>
<b>Total Unrestricted</b>	<u>322,174</u>	<u>332,497</u>	<u>(315,231)</u>	<u>-</u>	<u>339,440</u>
<b>Restricted Funds</b>					
Badger crime fund	-	500	(500)	-	-
Emergency Badger Rescue Fund	9,080	-	-	-	9,080
	<u>9,080</u>	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>9,080</u>
<b>Total Funds 2022</b>	<u><b>331,254</b></u>	<u><b>332,997</b></u>	<u><b>(315,731)</b></u>	<u><b>-</b></u>	<u><b>348,520</b></u>

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. STAFF COSTS AND NUMBERS**

	<b>2023</b>	<b>2022</b>
	£	£
Gross Wages and Salaries	189,085	180,258
Employer's National Insurance Costs	11,346	11,382
Pension Contributions	3,656	4,326
	<u>204,087</u>	<u>195,966</u>

The average number of persons employed during the year was as follows: 7                      9

The key management personnel of the charity comprise of the trustees and general manager. The employee benefits including remuneration and social security costs paid to key management personnel totalled £57,000 (2022:£46,000).No employee received remuneration of more that £60,000 during the year.

**6. TRUSTEES' REMUNERATION AND EXPENSES**

During the year expenses of £552 (2022: £641) were reimbursed to 6 trustees; for travel and subsistence costs in respect of attendance at trustees' meetings.

No other payments were made to trustees or any persons connected with them during this financial period (2022 - Nil). No material transaction took place between the organisation and a trustee or any person connected with them (2022-Nil).

**7. TANGIBLE FIXED ASSETS**

		Computer Equipment £	<b>2023</b> Total £	<b>2022</b> Total £
Cost	01-Jan-23	19,047	19,047	17,665
Additions		1,733	1,733	1,382
Disposals		(15,143)	(15,143)	-
Cost at	31-Dec-23	<u>5,637</u>	<u>5,637</u>	<u>19,047</u>
Depreciation	01-Jan-23	16,713	16,713	15,821
Charge		1,631	1,631	892
Depreciation on disposal		(15,397)	(15,397)	-
Depreciation at	31-Dec-23	<u>2,947</u>	<u>2,947</u>	<u>16,713</u>
Net Book Value	31-Dec-23	<u>2,690</u>	<b>2,690</b>	<u>2,334</u>
Net Book Value	31-Dec-22	2,334	2,334	1,844

**8. STOCKS**

	<b>2023</b>	<b>2022</b>
	£	£
Closing 31.12.23	<u>8,153</u>	<u>6,210</u>
	8,153	6,210

**9. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total</b> 2023 £	<b>Total</b> 2022 £
Accrued Income	46,700	-	46,700	-
Gift Aid	4,269	-	4,269	3,443
Prepayments	2,316	-	2,316	4,678
Debtors	-	5,000	5,000	1,392
	<u>53,285</u>	<u>5,000</u>	<u>58,285</u>	<u>9,513</u>

**10. CASH AT BANK AND IN HAND**

	<b>2023</b>	<b>2022</b>
	£	£
Cash at bank and on hand	336,625	341,834
Total	<u>336,625</u>	<u>341,834</u>

**11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total</b> 2023 £	<b>Total</b> 2022 £
Accruals	9,905	-	9,905	4,001
Other Taxation and Social Security	4,000	-	4,000	5,009
Other Creditors	3,597	-	3,597	2,361
	<u>17,502</u>	<u>-</u>	<u>17,502</u>	<u>11,371</u>

**BADGER TRUST**

England & Wales - Charity number 1111440

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# Accounts

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**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR  
THE YEAR ENDED  
31 December 2022**

**CHARITY REGISTRATION No: 1111440  
REGISTRATION NUMBER 5460677**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**BADGER TRUST**

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# Trustees Report for the year ended 31 December 2022

## REFERENCE AND ADMINISTRATIVE DETAILS

Company registered number 05460677  
Charity registered number 1111440

## TRUSTEES

P Jackson	Chair
R Wood	Vice Chair
G Cadwell	Treasurer (appointed 22 May 2022)
J Bates-Keegan	
E Bullimore	
N Sainsbury	
S Denbigh	(appointed 22 May 2022)
E Hougasian	(appointed 22 May 2022)
R Oldham	(appointed 22 May 2022)
L Douglas	(resigned 3 September 2022)

## KEY MANAGEMENT PERSONNEL

P Hambly Executive Director (appointed 10 January 2022)

## THE TEAM

Operations & Finance Manager	Dealing on day to day operations, office and financial management.
Groups Officer	Focused on supporting the group network to enhance communications and collaboration.
Supporter & Groups Officer	Dealing with incoming enquiries from public, supporters and groups; shop fulfilment and membership administration.
Wildlife Crime and Training Officer	Dealing with crime reports; offering dedicated training to police forces and groups; representing the Trust at appropriate organisations/meetings.
Campaigns & Research Manager	Focused on adding significant capacity to campaign and research activity.
Supporter Services Officer	Focused on responding to supporter and public enquiries and providing support to the OFM on financial and data activities.
Marketing & Fundraising Manager	Focused on promoting Badger Trust and raising funds for operations and campaigns.

**REGISTERED OFFICE** Citibase  
95 Ditchling Road  
Brighton  
BN1 4ST

**INDEPENDENT EXAMINERS** **Independent Examiners**  
  
Unit 2, The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

<b>BANKERS</b>	The Co-operative Bank	Scottish Widows Bank	Nationwide
	Team 605	PO Box 883	Nationwide House
	PO Box 250	Leeds	Pipers Way
	Skelmersdale	LS1 9TY	Swindon
	WN8 6WT		SN38 1NW

## **PRINCIPAL ACTIVITY AND INTRODUCTION**

The principal activity of the Trust in the year under review was that of the promotion and enhancement of the welfare, conservation and protection of badgers, their setts and habitats, for the public benefit throughout England and Wales.

The Trust began as the National Federation of Badger Groups in 1986 and evolved into the Badger Trust in 2005. 2022 was a significant year in terms of the charity's priority campaign, that of opposition to any culling of badgers as a means of controlling bovine Tuberculosis (bTB), as the numbers of badgers killed since 2012 approached the 200,000 mark - which could be 40-50% of the badger population. The difference between the English approach to bTB of culling badgers and the Welsh approach of not culling badgers shows the starkness of the situation - Wales is bringing down bTB more effectively using a combination of tighter biosecurity and movement controls together with more frequent and reliable testing. Yet in England they continue to cull. In addition 2022 marked 30 years since the Protection of Badgers Act (PBA) was introduced and Badger Trust ran a PBA30 anniversary campaign to highlight the need for increased sentencing for crimes against badgers.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Badger Trust is a company limited by guarantee and is a registered charity in England and Wales. The charity was incorporated in 2005 and is governed by its Memorandum and Articles of Association which were updated in 2019.

As a registered charity the Trust is governed by a Board of Trustees, who also serve as Directors of the limited company (limited by guarantee) and having no share capital. The Chair and Vice Chair work closely with the Executive Director at senior management level. The Board meets formally at least 4 times a year in addition to key internal operational projects and to deal with governance issues.

When recruiting new trustees, the Board aims to attract a diverse range of candidates who have the skills the charity needs. After initial recommendations by the current board of trustees, the candidates are then considered by the members who each vote on acceptance to the board at the AGM. In 2022 Badger Trust appointed four new trustees. All new trustees are advised about the roles and duties of the trustees, company and charity law, governance, financial and risk management.

The Board performed a full review of salaries in 2021 and set pay grades for the key management personnel – the Executive Director of the Badger Trust. Salaries are reviewed on an annual basis by the Board.

## **BADGER GROUP NETWORK**

Badger Trust exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats, and is the leading voice for badgers in England and Wales. However, a huge part of its success is down to the network of voluntary badger groups who work in their local area to educate, campaign, monitor badger setts and habitats, and to provide rescue and response services to the general public, as well as liaising with relevant agencies such as Natural England, the police and the RSPCA for incidents and matters on the ground.

This network consisted of 30 full and 23 associate members in 2022, and the Trust remains ever grateful for the work they do on the ground for the benefit of badgers here and now.

Following a period of online meetings due to COVID-19, the AGM was able to resume in person in May 2022. Training and group meetings continue to be delivered remotely to maximise attendance.

A successful Badger Symposium was held in March 2022 with a full programme and high attendance from across the country, especially from badger groups. The next Symposium is due to take place in 2024.

A key development on Group communications in 2022 was the successful continuation of the 'Group Quarterly Meetings' or 'GQMs' that were introduced in 2021. A GQM delivers a quarterly update and feedback point from Badger Trust to the group network (aside from Q2, when the GQM is replaced by the AGM). The appointment of a Groups Coordinator has also helped increase interaction and communication between Badger Trust and badger groups. A major survey of groups took place in the autumn of 2022 and the results will help inform Badger Trust in the years ahead.

## **GROUP GRANTS**

One way that the Trust supports the group network is through the provision of financial grants, which can be applied for during the year. Strict qualifying criteria applies, and there is a need for post-spend reporting to ensure the grant had the impact intended for the group and to ensure the Trust is investing in the best areas for the benefit of badgers. Grants issued are detailed in note 5 to the accounts.

## **PARTNERSHIP AND MEMBERSHIP WORKING**

Badger Trust is a small, single-species organisation, and can maximise its impact and amplify its voice when working with other like-minded organisations. It does this through ongoing membership of Wildlife and Countryside Link, and as a member of NWCUs UK Badger Persecution Priority Delivery

Group. PAW, the Partnership for Action Against Wildlife Crime, is a multi-agency body comprising representatives of the organisations involved in wildlife law enforcement in the UK, and Badger Trust is a member organisation.

The Trust also works on a more ad hoc basis with other animal welfare organisations when opportunities arise, and an example is working on joint campaigns or initiatives with RSPCA, IFAW, Born Free, Four Paws and the League Against Cruel Sports. This includes work against snaring and hunting, both of which affect badgers.

Badger Trust worked with Wild Justice in supporting their petition against the free shooting of badgers. Nine out of ten culled badgers are now free shot instead of the recommended cage trapped and this method can cause injuries and distress for badgers. Over 100,000 signed the petition and a debate was held in the House of Commons in March 2022. Badger Trust briefings were used by many MPs present and were quoted in House of Commons publications around the debate.

In 2022 Badger Trust widened its engagement with professionals, experts and badger group members by setting up working groups in key areas: including a Scientific working group, a Planning and development working group and a rescue and rehabilitation group. The aim of these groups is to aid Badger Trust in these areas of work.

## **OUR FUNDRAISING PRACTICES**

Our charity raises funds in multiple ways to support our cause. We rely on donations from individuals, member groups, businesses, and partnerships with other organisations. Our social media presence has also enabled us to engage with supporters and donors online, allowing for easy and secure online donations. We are committed to transparency and accountability, ensuring that every donation received goes directly towards fulfilling our mission.

Badger Trust is registered with the Fundraising Regulator which means we are committed to the Fundraising Code of Practice. We did not work with any third party fundraisers during the year, and we did not receive any fundraising complaints

## **ACHIEVEMENTS AND PERFORMANCE**

Badger Trust is the voice for badgers in England and Wales, and as such runs various campaigns in order to educate, inform and, where necessary, challenge, key issues affecting badgers.

In 2022 the following campaign and support activity was undertaken;

- **Can the Cull campaign**

We continued to focus on the badger cull, with the campaign and research manager role focusing on building the evidence base against the cull. We carried out a national poll with Yougov in February 2022 that showed only 15% of the English population supported the badger cull - the lowest ever figure recorded after a decade of culling. We promoted the Langton, Jones & McGill independent report, published in Vet Record in March 2022, that showed the badger cull has no effect on bTB rates and we hosted the Big Badger Debate around the report. We sent out hundreds of campaign packs to the public which led to thousands of postcards being sent to MPs asking for an end to the cull, we engaged with

Parliamentarians, policymakers and the public in England and Wales on issues around the cull, and continued to be cited in the media as the leading badger experts and defenders. We hosted a number of campaign days with badger groups, including one in the constituency of the newly appointed Defra Secretary of State in NE Hampshire on the day new supplementary figures were released. Sadly the number of badgers killed went above 176,000 since 2012 and it is probable that over 200,000 badgers were killed in total by the end of 2022. The supplementary cull lists a possible 68,000 badgers for culling in 2022. (Final figures released by Defra 2023). Two areas of particular concern we highlighted were the cruel practice of free shooting and increased reports of local extinction events in areas of high culling.

#### - **Stop Badger Crime campaign**

We ran the PBA30 campaign through 2022 to highlight the need for increased sentencing around badger crime and making badger crime notifiable and recordable. This will deter criminals and lead to more knowledge and increased police resources. We continued to train police forces and badger groups in dealing with badger crime, and our reputation in this area continues to grow. Badger crime continues to be a national wildlife crime priority and remains a serious issue with crimes occurring every week. Badger Trust is a significant contributor to the Wildlife Link annual report on crime and works with other organisations on wildlife crime-related issues e.g. hunting and sett blocking.

Our PBA 30 campaign made significant progress in 2022 and led to positive interactions with Defra wildlife crime unit and the Home office and it is now on the Home Office agenda to look at formally in 2023.

We continued to play a leading role in the anti-wildlife crime community and were very well received at the wildlife crime enforcers conference in autumn 2022. We also played a leading role in getting the issue of cybercrime against animals up the agenda. Badgers are one of the most featured wild animals in violent videos on social media platforms and we are working to get animal crime recognised in the Online Safety Bill.

A significant development was the launch of the Badger Watch App, developed in conjunction with the University of Exeter, which enables people to log incidents on their smart phone and has already proved popular and successful.

#### - **Space for Badgers**

Our long-term goal is to ensure positive interaction between humans and badgers and support the natural world. To do this we developed resources and campaigns that help badger supporters deal with the many threats to badgers. We receive many calls and emails from members of the public every day and we now have cover five days a week to respond rapidly to incidents.

Our Give Badgers a Break Campaign, supported by Chris Packham and the tragic road death of the Golden Sow, received wide publicity. We focused on the fact that not one wildlife crossing (small

mammal) warning sign has been put up since it has been created and worked with the AA to highlight the need for more action to reduce badger road deaths. We continue to log Road Traffic Accidents (RTAs) and wherever possible try to identify where cubs may be affected, to get help to them.

Planning and development continues to be a major area of work nationally and locally. The protection of badgers, their setts and habitats is covered in the Protection of Badger Act yet is often ignored in developments and we have produced resources and briefings to help badger groups and other badger supporters make the case for badgers.

We also continued to promote a love for badgers by producing a range of badger facts, figures, and insights through online channels. This means we are a major source of information about badgers and allows us to communicate to thousands of people on a daily basis. A particular highlight was Brocktober where we highlighted the wonder of badgers throughout the month.

## **PLANS FOR THE FUTURE**

The can the cull campaign will now move into an End the Badger Cull phase to try and stop this persecution of an iconic mammal. Badger Trust will lay out the case for the ineffectiveness of the cull as a primary measure to combat bovine tuberculosis in cattle. It will ensure stakeholders and the public get the key scientific facts behind the cull that threatens the welfare of the British badger population and point to cattle-based measures that are the way forward in this area. This will remain our priority campaign until the cull is ended once and for all.

Following the successful bid for funding for the State of the Badger Pilot, Badger Trust will work to increase the understanding and awareness of badgers in England and Wales. It is hoped to build on the pilot with a full survey of badgers across the country which will engage many more people in badger protection and appreciation. It will also establish the effect the cull and environmental challenges have had on the badger. This will drive interest and love for badgers and help Badger Trust and affiliated badger groups across the country recruit the volunteers and support it needs to protect badgers effectively. This work will also highlight the interaction between human developments and badger habitats and be part of our Space for Badgers initiative. This aims to build a more natural balance in the interaction between badgers and humans - whether on the roads, or in building developments; so that the needs of badgers are also taken into account. This will also be a key part of our work with badger groups and interaction with other stakeholders, such as ecologists.

On crime against badgers, Badger Trust will continue to work for making such crimes notifiable (recordable) and increasing the sentencing for crimes in line with the Animal Welfare Act i.e. 5 years. This would act as a deterrent and allow more police resources to be committed to this area. We plan to expand our services in crime training and supporting people dealing with badger crimes, such as badger groups and police forces. We also plan to increase our knowledge of cybercrime featuring badgers and raise awareness of this issue so that proper action is taken.

We plan to maintain the services we currently provide as the national hub for information and support on badgers and in line with our plans, expand where possible.

To help finance our expansion we plan to target wider funding sources such as trusts and foundations to get more long-term funding in place to deliver better campaigns and services in support of badgers. We now have a marketing and fundraising manager in place to help support these efforts.

## **FINANCIAL REVIEW**

Overall, Badger Trust had a total income in 2022 of £332,997 (2021: £194,757) and total expenditure was £315,713 (2021: £267,441). The year ended with a surplus of £17,266 despite budgeting for a deficit of £62,784.

Badger Trust is fortunate to have supporters remember the organisation in their Will, so that their love of badgers and desire to protect them can continue on through their last gift to the charity after their death. In 2022 the following people made legacy gifts to help badgers as part of their final wishes:

Joyce Fulcher  
Trevor Sutton  
John Griffiths  
Alan Lidiard  
Elizabeth Price

Badger Trust is thankful for the continued support of the badger community and for the incredibly generous legacies received during the year which have left us in a strong position as we enter a new financial year.

## **RESERVES POLICY**

The Board has agreed a policy of normally holding twelve months of budgeted expenditure as unrestricted reserves, to provide flexibility and resilience to cover any committed costs. At 31 December 2022, the unrestricted reserves of £339,440 (2021: £322,174) represented approximately 14 months' worth of the budgeted expenditure for 2023. At the year-end £50,000 (2021: £nil) was designated to the State of the Badger and £20,000 to the Badger rescue hotline as detailed in note 4. At the end of the 2022 financial year, £9,080 (2021: £9,080) was held as restricted funds. These are due to be spent in 2023. Total reserves at 31 December 2022 were £348,520 (2021: £331,254)

The Trustees will keep the level of reserves under review as per this approach and policy, ensuring that the Board, as a means of increasing impact for badgers across all Badger Trust's campaigns and activities.

## **PRINCIPAL RISKS AND UNCERTAINTIES**

The Trustees have a risk management strategy which includes:

- An established Finance Sub Committee which oversees the organisational approach to risk and the Risk Register
- Designated responsibility for managing and monitoring key risks on the Register and reporting to the Board
- An approach based on mitigating both the likelihood of risks occurring and the impact should they occur.

The Trustees continue to review the risks facing the charity, in particular the difficult funding climate and the challenge of securing sufficient income to cover core costs. The Trustees are closely monitoring

the cost of living crisis and the impact of this on donors and staff. This risk is being managed partly by recruiting the new Marketing and Fundraising Manager.

## **TRUSTEES' RESPONSIBILITY STATEMENT**

The Trustees (who are also directors of Badger Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

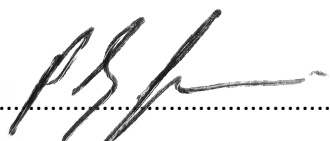
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objects and activities of the charity.

Signed on behalf of the Board:



.....

**P Jackson, Chair**

Date: 14th June 2023

**BADGER TRUST**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the charity trustees on my examination of the accounts of the Badger Trust for the year ended 31 December 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's Trustees of the Company (who are also the directors of the company 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 Company are not required to be audited for this year 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 2011 ("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**

Since Badger Trusts' gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Badger Trust 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.

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.

Date : 16.6.23

Signed : 

K Gomes MAAT FCIE  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**BADGER TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
<b>Income and Endowments from:</b>						
Donations and Legacies	2a	234,476	75,839	500	310,815	171,522
Charitable Activities	2b	21,797	-	-	21,797	23,151
Investments	2c	385	-	-	385	84
<b>TOTAL</b>		<b>256,658</b>	<b>75,839</b>	<b>500</b>	<b>332,997</b>	<b>194,757</b>
<b>Expenditure on:</b>						
Raising Funds	3a	25,090	-	-	25,090	17,271
Charitable Activities	3b	290,141	-	500	290,641	250,170
<b>TOTAL</b>		<b>315,231</b>	<b>-</b>	<b>500</b>	<b>315,731</b>	<b>267,441</b>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>(58,573)</b>	<b>75,839</b>	<b>-</b>	<b>17,266</b>	<b>(72,684)</b>
Transfer of Funds		839	(839)			
<b>NET INCOME/(EXPENDITURE)</b>		<b>(57,734)</b>	<b>75,000</b>	<b>-</b>	<b>17,266</b>	<b>(72,684)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(57,734)</b>	<b>75,000</b>	<b>-</b>	<b>17,266</b>	<b>(72,684)</b>
<b>RECONCILIATION OF FUNDS:</b>						
Total Funds Brought Forward		322,174	-	9,080	331,254	403,938
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>264,440</b>	<b>75,000</b>	<b>9,080</b>	<b>348,520</b>	<b>331,254</b>

All of the organisation's operations are classed as continuing.

The notes on pages 12 to 17 form part of these financial statements.

**BADGER TRUST**

**BALANCE SHEET**

**REGISTRATION NUMBER 5460677**

**AS AT 31 December 2022**

	Note	Unrestricted Funds			31-Dec-22 Total £	31-Dec-21 Total £
		General Funds £	Designated Funds £	Restricted Funds £		
<b>Fixed Assets</b>						
Tangible assets	7	2,334	-	-	2,334	1,844
<b>Current Assets</b>						
Stocks	8	6,210	-	-	6,210	2,934
Debtors	9	9,513	-	-	9,513	9,383
Cash at bank and in hand	10	257,754	75,000	9,080	341,834	325,569
<b>Total Current Assets</b>		<b>273,477</b>	<b>75,000</b>	<b>9,080</b>	<b>357,557</b>	<b>337,886</b>
<b>Creditors:</b> amounts falling due within one ye	11	11,371	-	-	11,371	8,476
<b>NET CURRENT ASSETS</b>		262,106	75,000	9,080	346,186	329,410
<b>TOTAL ASSETS</b> less current liabilities		<b>264,440</b>	<b>75,000</b>	<b>9,080</b>	<b>348,520</b>	<b>331,254</b>
<b>NET ASSETS</b>		<b>264,440</b>	<b>75,000</b>	<b>9,080</b>	<b>348,520</b>	<b>331,254</b>
<b>Funds</b>						
General Funds		264,440	-	-	264,440	322,174
Designated Funds	4	-	75,000	-	75,000	-
Restricted Funds	4	-	-	9,080	9,080	9,080
<b>Total Funds</b>		<b>264,440</b>	<b>75,000</b>	<b>9,080</b>	<b>348,520</b>	<b>331,254</b>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

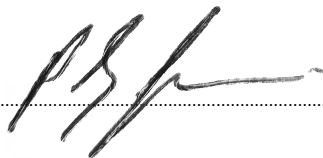
The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on signed on their behalf, by:

Print Name : Peter Jackson

Date : 14th June 2023

Signed on their behalf by Director .....



## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. Accounting Policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Badger Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in £ Sterling and are rounded to the nearest £1

##### Company Status

The company is a company limited by guarantee.

##### Going Concern

The trustees have taken into account the charity's ability to continue as a going concern and have assessed that there are no material uncertainties about the charity's ability to continue. In making this assessment the charity's trustees have taken into account all available information about the future operation of the charity for at least, but not limited to, 12 months from the date these accounts were approved.

##### Income

##### Recognition of Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

##### Tax Reclaims on Donations and Gifts

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### **Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	33.33% straight line
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#### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowances for obsolete and slow-moving stocks.

#### **Debtor and Creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash at Bank and In Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Liabilities and Provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

#### **Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

#### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **Judgments in applying accounting policies and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgment or material estimation uncertainties affecting the reported financial performance in the current or prior year.

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>2. ANALYSIS OF INCOME</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL <b>2022</b> £	TOTAL <b>2021</b> £
<b>a) Donations and Legacies</b>					
Donations	4,648	75,839	500	80,987	77,729
Legacies	147,891	-	-	147,891	8,000
Subscriptions	57,695	-	-	57,695	63,594
Gift Aid	24,241	-	-	24,241	22,199
	<b>234,476</b>	<b>75,839</b>	<b>500</b>	<b>310,815</b>	<b>171,522</b>
<b>Total 2021</b>	<u>162,242</u>	-	<u>9,280</u>	<u>171,522</u>	
<b>b) Charitable Activities</b>					
Charity Trading Income					
Sale of Goods	21,797	-	-	21,797	23,151
	<b>21,797</b>	-	-	<b>21,797</b>	<b>23,151</b>
<b>Total 2021</b>	<u>23,151</u>	-	-	<u>23,151</u>	
<b>b) Investment Income</b>					
Interest Received	385	-	-	385	84
	<b>385</b>	-	-	<b>385</b>	<b>84</b>
<b>Total 2021</b>	<u>84</u>	-	-	<u>84</u>	
 <b>3. ANALYSIS OF EXPENDITURE</b>					
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL <b>2022</b> £	TOTAL <b>2021</b> £
<b>a) Raising Funds</b>					
Cost of stock consumed	4,656	-	-	4,656	7,813
Wages and Salaries	20,434	-	-	20,434	9,458
	<b>25,090</b>	-	-	<b>25,090</b>	<b>17,271</b>
<b>Total 2021</b>	<u>17,271</u>	-	-	<u>17,271</u>	

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>b) Charitable Activities</b>	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Accountancy and bookkeeping		2,292	-	-	2,292	7,091
AGM and Board Expenses		2,142	-	-	2,142	-
CEO Expenses		688	-	-	688	50
Credit Card Fees		139	-	-	139	-
Consultancy		6,516	-	-	6,516	4,962
Depreciation		892	-	-	892	391
Recruitment services		8,192	-	-	8,192	-
Financial Services		3,493	-	-	3,493	4,077
Independent examiner's fee		1,074	-	-	1,074	2,100
Insurance		713	-	-	713	708
Loss on disposal		-	-	-	-	55
Marketing costs		10,842	-	-	10,842	21,491
National insurance	5	11,382	-	-	11,382	5,475
Office costs		3,999	-	-	3,999	1,149
Pension cost	5	4,327	-	-	4,327	2,555
Post & stationery		4,075	-	-	4,075	6,818
Professional fees		220	-	-	220	17,700
Room hire (including office)		9,178	-	-	9,178	11,785
Symposium Expenditure		7,603	-	-	7,603	-
Subcontractor costs		37,838	-	-	37,838	37,455
Subscriptions		5,064	-	-	5,064	4,867
Telephone & Website		1,437	-	-	1,437	5,819
Training expenses		1,333	-	-	1,333	2,220
Travel & subsistence		3,564	-	-	3,564	3,383
Wages and salaries	5	160,593	-	500	161,093	98,444
Direct Costs		-	-	-	-	(140)
		<b>287,597</b>	<b>-</b>	<b>500</b>	<b>288,097</b>	<b>238,455</b>
<b>Total 2021</b>		<b>238,455</b>	<b>-</b>	<b>-</b>	<b>238,455</b>	

<b>Analysis of Grants Expenditure</b>	Grants to Institutions £	Grants to Individuals £	TOTAL <b>2022</b> £	TOTAL <b>2021</b> £
Northamptonshire Badger Group	1,500	-	1,500	-
West Kent Badger Group	1,133	-	1,133	1,500
Other grants paid less than £1,000	750	-	750	2,752
Gloucestershire Badger Vaccination Group	(839)	-	(839)	-
South Yorkshire Badger Group	-	-	-	1,000
Mid Derbyshire Badger Group	-	-	-	1,500
Shropshire Badger Group	-	-	-	1,000
Oxfordshire Badger Group	-	-	-	1,963
Somerset Badger Group	-	-	-	2,000
	<b>2,544</b>	<b>-</b>	<b>2,544</b>	<b>11,715</b>

Gloucestershire Badger Vaccination Group closed and returned the unspent vaccination funds.

**BADGER TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. Statement of Funds**

<b>Current Year</b>	Balance 1.1.22 £	Income £	Expenditure £	General Transfer £	Balance 31.12.22 £
<b>Designated Funds</b>					
The State of the Badger Report fund	-	50,000	-	-	50,000
The Badger hotline fund	-	25,000	-	-	25,000
Vaccination Fund	-	839	-	(839)	-
	-	75,839	-	(839)	75,000
<b>General Funds</b>					
General Funds	297,874	256,658	(315,231)	839	240,140
Life supporter fund	24,300	-	-	-	24,300
	322,174	256,658	(315,231)	839	264,440
<b>Total Unrestricted</b>	<b>322,174</b>	<b>332,497</b>	<b>(315,231)</b>	<b>-</b>	<b>339,440</b>
<b>Restricted Funds</b>					
Badger crime fund	-	500	(500)	-	-
Emergency Badger Rescue and Rehab Fund	9,080	-	-	-	9,080
	9,080	500	(500)	-	9,080
<b>Total Funds 2022</b>	<b>331,254</b>	<b>332,997</b>	<b>(315,731)</b>	<b>-</b>	<b>348,520</b>

In 2020 there was a specific online fundraising campaign for Badger Vaccination funds. This income was spent as part of the Vaccination Grants that were awarded in 2022.

The Badger Crime fund includes online donations from 2020 and one donation from 2021. These funds were spent as part of the crime training events that took place in 2021.

The State of the Badger Report fund includes £50,000 of the unrestricted funds that have been designated by the Trustees following the successful bid for the State of Badger Pilot, Badger Trust will work on the pilot with a full survey of badgers across the country.

The Badger hotline funds includes £25,000 of the unrestricted funds that have been designated by the Trustees.

The new 'Emergency Badger Rescue and Rehab Fund' will help local badger groups who are called out to injured badgers on the ground. The grant is for local groups to apply for when they face especially large or unexpected vet bills that they may not be able to pay from their own funds. The funds will be spent over the next 3 years.

<b>Prior Year</b>	Balance 1.1.21 £	Income £	Expenditure £	General Transfer £	Balance 31.12.21 £
<b>Designated Funds</b>					
Vaccination Fund	2,270	-	-	(2,270)	-
<b>General Funds</b>					
General Funds	375,908	185,477	(265,781)	2,270	297,874
Life supporter fund	25,760	-	(1,460)	-	24,300
	401,668	185,477	(267,241)	2,270	322,174
<b>Total Unrestricted</b>	<b>403,938</b>	<b>185,477</b>	<b>(267,241)</b>	<b>-</b>	<b>322,174</b>
<b>Restricted Funds</b>					
Badger crime fund	-	200	(200)	-	-
Emergency Badger Rescue Fund	-	9,080	-	-	9,080
	-	9,280	(200)	-	9,080
<b>Total Funds 2021</b>	<b>403,938</b>	<b>194,757</b>	<b>(267,441)</b>	<b>-</b>	<b>331,254</b>

## BADGER TRUST

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 5. STAFF COSTS AND NUMBERS

	<b>2022</b>	<b>2021</b>
	£	£
Gross Wages and Salaries	180,257	107,902
Employer's National Insurance Costs	5,009	5,475
Pension Contributions	4,327	2,555
	<b>189,593</b>	<b>115,932</b>

The average number of persons employed during the year was as follows: 9                      5

The key management personnel of the charity comprise of the trustees and general manager. The employee benefits including remuneration and social security costs paid to key management personnel totalled £46,000 (2021:£47,000).No employee received remuneration of more that £60,000 during the year.

#### 6. TRUSTEES' REMUNERATION AND EXPENSES

During the year expenses of £641 (2021: £317) were reimbursed to 2 trustees; for travel and subsistence costs in respect of attendance at trustees' meetings.

No other payments were made to trustees or any persons connected with them during this financial period (2021 - Nil). No material transaction took place between the organisation and a trustee or any person connected with them (2021-Nil).

#### 7. TANGIBLE FIXED ASSETS

		Computer Equipment £	2022 Total £
Cost	01-Jan-22	17,665	17,665
Additions		1,382	1,382
Cost at	31-Dec-22	<b>19,047</b>	<b>19,047</b>
Depreciation	01-Jan-22	15,821	15,821
Charge		892	892
Depreciation at	31-Dec-22	<b>16,713</b>	<b>16,713</b>
Net Book Value	31-Dec-22	<b>2,334</b>	<b>2,334</b>
Net Book Value	31-Dec-21	1,844	1,844

#### 8. STOCKS

	<b>2022</b>	<b>2021</b>
	£	£
Charitable activities:		
	6,210	2,934
Closing 31.12.22	<b>6,210</b>	<b>2,934</b>

#### 9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
Gift Aid	3,443	-	3,443	3,097
Prepayments	4,678	-	4,678	1,008
Debtors	1,392	-	1,392	5,278
	<b>9,513</b>	-	<b>9,513</b>	<b>9,383</b>

#### 10. CASH AT BANK AND IN HAND

	<b>2022</b>	<b>2021</b>
	£	£
Cash at bank and on hand	341,834	325,569
Total	<b>341,834</b>	<b>325,569</b>

#### 11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
Creditors	4,001	-	4,001	1,044
Other Taxation and Social Security	5,009	-	5,009	3,087
Other Creditors	2,361	-	2,361	4,345
	<b>11,371</b>	-	<b>11,371</b>	<b>8,476</b>

**BADGER TRUST**

England & Wales - Charity number 1111440

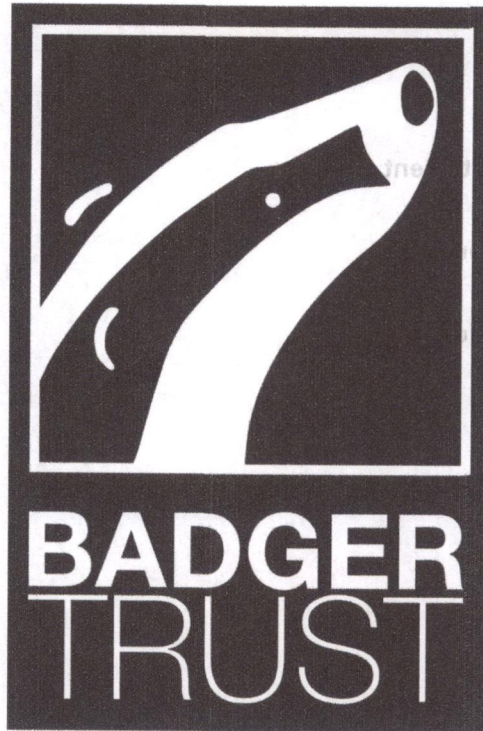
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# Accounts

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Registered number: 05460677  
Charity number: 1111440

## Badger Trust



**Unaudited**

**Trustees' report and financial statements**

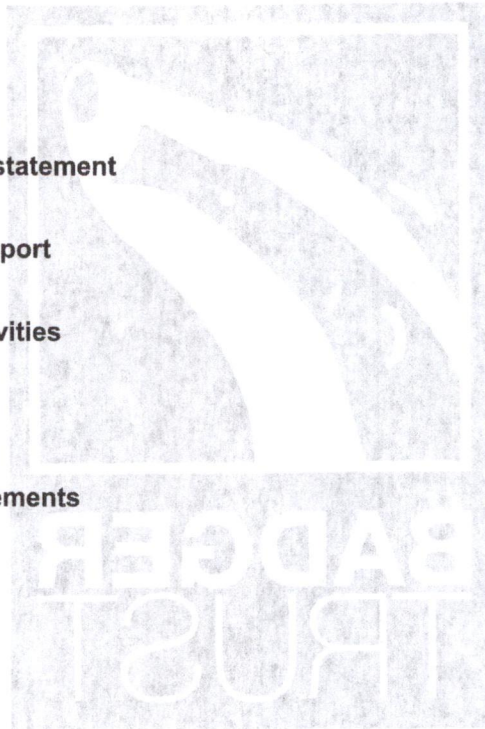
**For the year ended 31 December 2021**

**Badger Trust**

**Unaudited**

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**Reference and administrative details of the company, its trustees and advisers  
For the year ended 31 December 2021**

**Trustees**

- J Bates-Keegan, Chair
- E Bullimore, Trustee (appointed 17 April 2021)
- L Douglas, Trustee (appointed 15 May 2021)
- B Caswell, Trustee (resigned 15 May 2021)
- P Jackson, Treasurer (appointed 17 April 2021)
- S MacMahon, Trustee (resigned 14 December 2021)
- T Pearce, Trustee (resigned 2 November 2021)
- N Sainsbury, Trustee
- N Tolley, Trustee (resigned 16 September 2021)
- R Wood, Trustee (appointed 17 April 2021)
- A Lennon, Trustee (resigned 27 June 2021)
- D Varley, Acting Chief Executive Officer (resigned 5 September 2021)
- A Laidlaw, Executive Director (role of Chief Executive Officer renamed) (appointed 6 September 2021, resigned 9 November 2021)
- D Varley, Acting Executive Director (appointed 10 November 2021)
- G Cadwell, Trustee (appointed 22 May 2022)
- S Denbigh, Trustee (appointed 22 May 2022)
- E Hougasian, Trustee (appointed 22 May 2022)
- R Oldham, Trustee (appointed 22 May 2022)

**Company registered number**

05460677

**Charity registered number**

1111440

**Registered office**

Citibase, 95 Ditchling Road, Brighton, BN1 4ST

**Principal operating office**

Citibase, 95 Ditchling Road, Brighton BN1 4ST, England, BN1 4ST

**Accountants**

Kreston Reeves LLP, Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

**Bankers**

The Co-operative Bank, Team 605, PO Box 250, Skelmersdale, WN8 6WT

Scottish Widows Bank, PO Box 883, Leeds, LS1 9TY

Nationwide Building Society, Nationwide House, Pipers Way, Swindon, SN38 1NW

## Badger Trust

### Unaudited

## Operating and financial review For the year ended 31 December 2021

### OPERATING REVIEW

#### Trustees, staff and office

The Trust is a small charity, with a small staff team. A key project from the Organisational Review was a Staff Team Review, to assess the resourcing of the organisation against the needs of campaigns and activities to deliver on the mission to protect badgers. The team expanded by one full time equivalent (FTE) in 2020, and expanded by a further two FTE in 2021 as an outcome of the Staff Team Review. Volunteers are normally utilised to support staff, but due to the pandemic situation limited use was made of this option in the year, with just one data volunteer assisting remotely. The staff team is made up of:

- Executive Director (ED) (renamed from Chief Executive Officer) - The previous CEO incumbent left in December 2020 and the position was vacant for most of 2021, covered by the Operations & Strategy Director acting up
- Operations & Strategy Director (OSD) - this was a new position created in 2020 in response to the Organisational Review, with a focus on delivering organisational change and building a new strategy
- Operations & Finance Manager - dealing on day to day operations, office and financial management
- Supporter & Groups Officer - dealing with incoming enquiries from public, supporters and groups; shop fulfilment and membership administration. This position was renamed to 'Groups & Information Officer' from September as part of wider team changes
- Wildlife Crime and Training Officer - dealing with crime reports; offering dedicated training to police forces and groups; representing the Trust at appropriate organisations/meetings. Hours increased for this role from September as part of wider team changes and to give greater capacity for our crime work
- Campaigns & Research Manager - this was a new position created as an outcome of the Staff Team Review, focused on adding significant capacity to campaign and research activity. The role was filled from mid-November
- Supporter Services Officer - this was a new position created as an outcome of the Staff Team Review, focused on responding to supporter and public enquiries, and providing support to the OFM on financial and data activities. This role was filled from December.

In 2021 the staff team increased from the 3.8 FTE status at the end of 2020 to a 5.8 FTE status at the end of 2021. This is a significant increase in staffing, and represents the strategic investment into the team by the Board, as a means of increasing impact for badgers across all Badger Trust's campaigns and activities.

The switch to home working, made in March 2020 due to the pandemic, continued in line with Government advice and as a risk management measure when restrictions gave the organisation a choice. This continued to have a significant impact on the usual roles of the staff team, with staff attending the office having to be flexible on roles and tasks undertaken. The Board is grateful for the flexibility and resilience of the team during continued pandemic working conditions.

External contractors are engaged to deliver additional or specific services for the charity that the staff team does not cover. In 2021 marketing and digital services continued to be outsourced, and additional oversight was in place for financial management until the staff team changes in September. The final part of the staff team review changes will see the marketing and digital services come back in house, with the reinstatement of a Marketing & Fundraising Manager (a cost neutral change), and also a new Groups Coordinator role established in our push to drive campaigns and impact for badgers on the ground, through support, development and growth of the local group network.

Badger Trust's office moved in July 2021 from East Grinstead, West Sussex, to Brighton, East Sussex, following an Office Review which was prompted both by the 5 year lease ending and as part of the wider business improvement work underway. The review advised that the semi-rural location of the current office did not serve the current staff team well, had safety concerns re attendance and accessibility, and was not well placed for attracting new staff for planned future recruitment. As such the office has relocated to Brighton, a vibrant city just c30 miles away, and with good public transport connections. The move will help with both staff and volunteer recruitment, against the previous location.

**Operating and financial review**  
**For the year ended 31 December 2021**

A full review of the charity's HR policies and procedures was undertaken in the year, led by the OSD in conjunction with an external HR partner. As a result a new set of HR policies was put in place, supported by a new Staff Handbook, and with new staff benefits (cash health plan, death in service entitlement, and season ticket/cycle loan scheme). As part of this the organisation has switched to a hybrid working approach, with office-based staff now able to choose to work in a hybrid way, with a 60/40 split between office and home location. This change reflects the changing nature of the workplace as we come out of the pandemic, expectations of the high calibre of staff that we want to attract, and Badger Trust's wish to be a flexible, caring and considerate employer.

In recognition of the climate emergency Badger Trust has taken several steps to change how it works in order to lessen its impact on the environment. The office move to Brighton means staff, volunteers and visitors can now attend easily by public transport, with walking to work an option for some. Board meetings are now a mix of virtual and in person as standard, in order to reduce requirements to travel, and the 2022 AGM venue has been chosen as it is accessible by public transport.

Brock shop suppliers have been asked to avoid or reduce plastic packaging, and packing in the office is bought based on green-rating. Our popular window sticker range has been switched from plastic to a biodegradable corn-starch alternative. Paper stocks used are FSC quality, and recycling is undertaken from the office.

The charity is mindful of its impact on the environment, as well as the need to protect nature for the benefit of badgers, and this is a continuing priority across all its activities.

As part of the wider policy and procedure work a review of relevant Board level documents were also considered. This resulted in a new Code of Conduct for Trustees being adopted, together with a revised complaints procedure.

**FINANCIAL REVIEW**

The ongoing global pandemic situation in 2021 continued to negatively impact the Trust's plans to deliver against strategy and budget in terms of engagement, fundraising and events (AGM and Symposium). Despite various phases of lockdown and related restrictions, and as with the previous year, Badger Trust decided to continue to function to a 'business as usual' standard as much as possible, and did not shut down operations (aside from switching to home working and reallocating staff roles/tasks) or furlough the staff team.

Overall, Badger Trust had a total income in 2021 of £194,757 and total expenditure was £267,441. Although the year ended with a £72,684 deficit this is against a budgeted deficit of £53,765. Whilst savings were made on some lines due to reduced expenditure for cancelled or reduced activities because of the exceptional circumstances, these savings were absorbed by other lines where budget was exceeded, or unexpected expenditure was incurred. Of particular note was the unplanned expenditure for legal advice on matters relating to governance issues, concerning Board and EGM matters.

The Board made a decision in 2020 to budget for a deficit to allow for significant organisational changes and investment which plan to serve it well as it heads into a new strategic period. The ongoing covid situation, unexpected number of Government consultations, diversion of both staff and Board resources due to the EGM call and related matters, plus a reduced team at senior level for 10 months of 2021 has meant progress against plans has been delayed. However the organisation goes into 2022 with a new Executive Director, an expanded team, and with the final outstanding recruitment for positions underway.

Of note in 2021, as with the previous year, is that the shop delivered exceptionally well, bringing in around twice as much as forecast, thanks to a good range of quality goods paired with excellent marketing focus. This is particularly impressive as the Symposium, a face to face event that had to be postponed to Spring 2022 due to covid and wider resourcing constraints, usually is a key contributor to the end of year results. Supporter and group donations all exceed budget, at a time when fundraising and wider promotion of the charity was at its hardest. Badger Trust is thankful of the continued committed support of the badger community.

**Operating and financial review**  
**For the year ended 31 December 2021**

Two new initiatives undertaken for fundraising in 2021 where participation in the Big Give Christmas Challenge, which raised £7,000 (plus Gift Aid) in restricted funds for the new Emergency Badger Rehabilitation Fund. This helped Badger Trust fundraise in a new way, to create a new grant fund for the local group network, and also reach a new audience which in turn helps increase the supporter base. In addition, event fundraising was undertaken, with a staff member raising £1k through sponsorship for a 10k run. This was due to kick-start a wider promotion of challenge fundraising, and be used as a case study, but progress on this has been deferred to 2022.

Fundraising and marketing activity were better aligned and increased in delivery in 2021, with a new strategic plan in place centred on a campaign calendar. Both postal direct mail and e-appeals delivered well, although the full programme of planned activity was not delivered due to emerging priorities in the year. Badger Trust fundraising was also paused for a time to promote instead the Crowdfunder appeal from Tom Langton, in furtherance of his legal action on the badger cull. This helped raise over £24,000 for the legal challenge, further to the £5,000 Badger Trust had donated as initial funding in 2020.

Legacy income was significantly down on budget, with only £8,000 received against a budget of £100,000 (based on the average of the last four years legacy income). Legacy income per year is always varied, as it is impossible to predict. The wider charity sector has seen reports that estates are taking longer to process due to the impact of covid on related operations, but the actual impact for the charity cannot be known. Badger Trust is mindful of its reliance on legacy income, and is paying particular attention both diversifying its income base, as well as marketing to ensure future legacy pledges, in the coming years.

The Trust is very grateful for the ongoing financial support of supporters, shoppers and donors at this challenging time, and remains very thankful for those supporters who choose to help badgers after they have gone, with a final gift to Badger Trust in their Will.

The trustees continue to review the risks facing the charity, in particular the difficult funding climate and the challenge of securing sufficient income to cover core costs. The trustees have continued to review and monitor the action plan for addressing the risk. This risk is being managed partly by recruiting the new Marketing and Fundraising Manager.

The staff are Badger Trust's main asset. The trustees continue to monitor risks for staff members under the difficult working conditions of Covid-19, and ensure support is in place to prevent or minimise negative impacts.

The trustees confirmed that the other main assets are its reputation and relationships and that consequently some of its main risks lie in these areas. Management of these risks is in many cases a matter of style and tone in relationships. The recruitment of the new Groups Coordinator will develop the Badger Trusts relationship with Badger Groups and help to reduce risks in this area.

## **Badger Trust**

### **Unaudited**

#### **Trustees' report**

**For the year ended 31 December 2021**

The directors present their report with the financial statements of the company for the year ended 31 December 2021. These comply with statutory requirements and the Statement of Recommended Practice 2019.

#### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of the promotion and enhancement of the welfare, conservation and protection of badgers, their setts and habitats, for the public benefit.

#### **DIRECTORS/TRUSTEES**

The directors/trustees during the year under review were:

J Bates-Keegan (Lancashire Badger Group)

E Bullimore (appointed 17 April 2021)

B Caswell (resigned 15 May 2021)

A Lennon (resigned 27 June 2021)

S MacMahon (East Yorkshire Badger Protection Group; resigned 14 December 2021)

T Pearce (Shropshire Badger Group; resigned 2 November 2021)

N Sainsbury

N Tolley (West Midlands & Worcestershire Badger Group; resigned 16 September 2021)

R Wood (appointed 17 April 2021)

P Jackson (appointed 17 May 2021)

L Douglas (appointed 15 May 2021)

#### **RESERVES POLICY**

The reserves are in cash and cash deposits and come from the accumulated surpluses of supporter subscriptions, member group subscriptions and levy, general donations and legacy funds over expenditure. They are unrestricted in terms of being freely available to support any of the companies activities and expenses.

In 2021, as part of the wider improvement project work, the reserves policy was reviewed, updated and new supporting monitoring processes were put in place. The Board has agreed a policy of normally holding twelve months of budgeted expenditure as free reserves, to provide flexibility and resilience to cover any committed costs. At 31 December 2021, the unrestricted reserves of £322,174 (2020: £403,938) represented approximately 20 months' worth of the budgeted expenditure for 2022. At the end of the 2021 financial year, £9,080 (2020: £nil) was held as restricted funds. These are due to be spent in 2022 and 2023. Total reserves at 31 December 2021 were £331,254 (2020: £403,938)

The Trustees will keep the level of reserves under review as per this approach and policy, ensuring that the company applies its income and other funds to active and direct measures to benefit badgers, their setts and their habitats.

#### **INTRODUCTION**

Badger Trust is a small, single species animal welfare charity, which exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats. It began as the National Federation of Badger Groups in 1986 and evolved into the Badger Trust in 2005. 2021 was a significant year in terms of the charity's priority campaign, that of opposition to any culling of badgers as a means of controlling bovine Tuberculosis (bTB), as both the Westminster Government (for the English cull), the Welsh Government and indeed the Northern Ireland Government announced key changes to their approach in this area.

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

Badger Trust continued delivery of the key outcomes of the 2019 Organisational Review in 2021, which included the significant projects of a staff team review and resulting changes, and an office move from East Grinstead to Brighton. The working environment was impacted throughout the full year due to the continuing Covid-19 global pandemic situation, and the staff team was home working, with limited office staffing for key services.

The ability of the charity to deliver on both planned campaign activity and internal projects was also heavily impacted in the latter half of the year due to a call for an Extraordinary General Meeting from the local group network. Despite this, and the impact on day to day operations, the Trust continued to deliver campaigns and services throughout the 2021, consistently speaking up as the voice for badgers in England and Wales.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Badger Trust is a company limited by guarantee and is a registered charity in England and Wales. The charity was incorporated in 2005 and is governed by its Memorandum and Articles of Association which were updated in 2019.

As a registered charity the Trust is governed by a Board of Trustees, who also serve as Directors of the limited company (limited by guarantee, and having no share capital), and full details of these are provided in the previous section. The Chair works closely with both the ED and Operations & Strategy Director at senior management level. The Board meets formally at least 4 times a year, and in 2021 meeting frequency increased inline with the increased number of consultations, key internal operational projects, and need to deal with governance issues.

In mid-2021 a first call for an Extraordinary General Meeting was made, and notification given by Badger Trust to the network for a subsequent date. This request was later withdrawn, with the expectation of a further request. This was received and an EGM was called for, and held, in October. All matters raised were either removed from the agenda, resolved at the meeting, or via communications in advance of it. Over the course of the financial year the Trustees did make a serious incident report to the Charity Commission relating to some governance challenges, which have subsequently been resolved.

When recruiting new trustees, the Board aims to attract a diverse range of candidates who have the skills the charity needs. After initial recommendations by the current board of trustees, the candidates are then considered by the members who each vote on acceptance to the board. During 2021 Badger Trust appointed six new trustees. All new trustees are advised about the roles and duties of the trustees, company and charity law, governance, financial and risk management.

The board reviewed salaries in 2021 and set pay grades for the key management personnel – the Executive Director of the Badger Trust.

**BADGER GROUP NETWORK**

Badger Trust exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats, and is the leading voice for badgers in England and Wales. However a huge part of its success is down to the network of voluntary badger groups who work in their local area to educate, campaign, monitor badger setts and habitats, and to provide rescue and response services to the general public, as well as liaising with relevant agencies such as Natural England, the police and the RSPCA for incidents and matters on the ground.

This network consisted of 35 full and 20 associate members in 2021, and the Trust remains ever grateful for the work they do on the ground for the benefit of badgers here and now. The network lost the Herefordshire Badger Group due to dwindling members, and the group decided to close, donating remaining funds to the national charity. Badger Trust thanks the group for all the work done for badgers over the years, and the time, energy and expertise given by the local volunteers on the ground.

**Trustees' report (continued)**

**For the year ended 31 December 2021**

As with all other activities that the Trust undertakes, the ongoing Covid situation had a significant impact on the ability to meet in person to provide networking, training and update opportunities for Groups, but virtual meetings via Zoom continued to be used to deliver training and meetings remotely. The AGM took place in May remotely, but the Symposium planned to be in person for November was subsequently postponed to Spring 2022 due to increasing covid concerns (the Omicron variant) and staff resourcing challenges.

A key development on Group communications in 2021 was the successful continuation of the 'Group Quarterly Meetings' or 'GQMs' that were introduced at the end of 2020. A GQM delivers a quarterly update and feedback point from Badger Trust to the group network (aside from Q2, when the GQM is replaced by the AGM). An outcome of EGM business was a new standing item of 'Plans and Progress' with an update from the OSD/ED and Treasurer, including questions from groups.

A new 'Group Collection' shop page was also added to the website, so that groups could easily find and order campaign resources.

**GROUP GRANTS**

One way that the Trust supports the group network is through the provision of financial grants, which can be applied for during the year. Strict qualifying criteria applies, and there is a need for post-spend reporting to ensure the grant had the impact intended for the group and to ensure the Trust is investing in the best areas for benefit for badgers.

As with 2020, the covid situation meant that for the majority of the year usual activities were suspended for groups, and as such there was reduced take up of grants against previous years.

Grants issued were as set out below.

**Clare Hammacott Grant** - to promote badger awareness and protection on the ground:

- Leeds & District Badger Group - £581
  - Northamptonshire Badger Group - £784
  - South Yorkshire Badger Group - £1,000
  - South East Cambs Badger Group - £995
  - West Kent Badger Group - £1,500
  - Shropshire Badger Group - £392
  - Mid Derbyshire Badger Group - £1,500
- Total awarded in 2021 = **£6,752**

Badger Trust remains very grateful for the legacy left by Clare Hammacott, which funds this grant pot and continues to benefit badgers as per her wishes.

**Vaccination Grant** - to help with costs for badger vaccination projects.

- Oxfordshire Badger Group - £1,963
  - Shropshire Badger Group - £1,000
  - Somerset Badger Group - £2,000
- Total awarded in 2021 = **£4,963**

**New group grant** - to assist the setting up of a new badger group. There were no grants of this nature applied for or awarded in 2021.

A new grant fund, the Emergency Badger Rehabilitation Fund was fundraised for in 2020 with the aim of offering this new grant scheme in 2021. Badger Trust took part in the 'Big Give Christmas Challenge' in 2020, raising £7000 in funds from supporters as part of the campaign. With the additional of a further £750 gift from a supporter, and gift aid on the qualifying fundraised monies the total raised was £9,080.

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

**CAMPAIGNS**

Badger Trust is the voice for badgers in England and Wales, and as such runs various campaigns in order to educate, inform and, where necessary, challenge, on key issues affecting badgers.

In 2021 the following campaign activity was undertaken, as ever impacted by the ongoing pandemic situation which continued to impact the ability to undertake some planned-for activities.

**Can the Cull campaign**

This campaign focuses on the ongoing culling of badgers being undertaken by the Government, and which has been underway since 2013. It remains the priority campaign of the Trust as in 2021 a further 33,687 badgers were killed, bringing the total since 2013 to 176,928. Badger Trust calls for a complete cessation of the culling of badgers and believes the science underpinning the Government's policy to spotlight badgers as the main cause of bTB in cattle is fundamentally flawed.

In 2021 a significant amount of staff resource was needed to review and respond to several consultations around the bTB issue and badgers, none of which was expected when plans and budgets were compiled for the year.

In 2021 the following 'Can the Cull' activity was undertaken in England:

- Responded to the Westminster Government's announcement on the 'next phase' of the bTB eradication strategy
- Called out the release on the same day of the cull figures for badgers killed in 2020 (intensive licences only), stating this as a plot to hide bad news under 'good'
- Responded to the Westminster Government's 'bTB Consultation' relating to the culling of badgers in England
- Produced guidance for local badger groups and other badger campaigners to also respond to the bTB consultation relating to the English cull
- Liaised with national campaigning partners to ensure both the cull figures and the consultation got maximum coverage and reach
- Acted as a lead partner for the Wildlife & Countryside Link (Link) bTB Working Group on compiling a response to the Westminster consultation
- Responded to the Westminster Government's 'Call for Views' relating to the management of cattle in terms of the bTB eradication strategy
- Produced guidance for local badger groups and other badger campaigners to also respond to the 'Call for Views' on bTB cattle measures
- Acted as a lead partner for the Wildlife & Countryside Link (Link) bTB Working Group on compiling a response to the Westminster 'Call for Views' on bTB cattle measures
- Continued to support the Wild Justice petition calling for an end to licences for the controlled shooting of badgers, marking the 100,000 point which triggers consideration for a Westminster Hall debate
- Supported fundraising for and publicity around the Judicial Review challenge from Tom Langton (in agreement with him, and after £5,000 initial funding for launch of challenge in 2019)
- Called out the Government for continued 'spin' on the cull, after 10 new supplementary licences were released, the maximum available
- Warned public of safety issues as shooting got underway in the countryside at the start of the 2021 cull - without any notification or guidance to local communities
- Gave cautious welcome to new cattle vaccines field trials, but stated long overdue and wouldn't save the predicted 140,000 more badgers due to be needlessly killed
- Exposed the reality behind the seven new intensive licence areas, meaning that up to 75,930 badgers could be killed in 2021 under all active licences - despite Government messaging that the cull is ending
- Submitted further evidence under the existing Bern Convention complaint (with Born Free and Eurogroup for Animals) which states that the UK Government has failed to consider the full impact of the ongoing badger cull in England, and risks local extinction of the species
- Continued the support of the Labour Party for the ongoing complaint under the Bern Convention (with partners above), which states that the impact of the cull threatens the species (meles meles) with collapse in many areas
- Produced a new 'Can The Cull' pack, including an educational leaflet, window sticker and postcard to MPs on the cull. Thanks go to Durham Badger County Badger Group for a generous donation to cover printing of 10,000 postcard to MPs for this project, in support of groups on the ground affected by the cull.

**Trustees' report (continued)**

**For the year ended 31 December 2021**

In 2021 the following 'Can the Cull' activity was undertaken in Wales:

- Worked with Welsh badger campaigners on the 'Test, Vaccinate and Return' (TVR) approach of the Welsh Government (with thanks to Dyfi Badger Group)
- Wrote to the First Minister of Wales, Mark Drakeford, raising serious concerns about the TVR programme and continuing to call for a meeting with him on the matter
- Published that the reality of the TVR programme meant three quarters of healthy badgers were being euthanised, and some of those were vaccinated
- Called for all main Welsh parties to publicly commit to ending the failed TVR programme as part of the bTB eradication programme
- Commended the First Minister for plain and common-sense speaking on the floor of the Senedd in terms of cattle measures, not badger culling, being the way forward to tackle bTB
- Welcomed the Welsh Government's announcement of a proposed end of the selective badger cull in Wales (using TVR) as part of its proposed 'refreshed' bTB strategy
- Responded to the Welsh Government's 'bTB Refresh' consultation relating to its bTB eradication policy change

**Stop Badger Crime campaign**

This campaign focuses on unlawful activity as set out by the Protection of Badgers Act (1992) and Section 6 of the Wildlife and Countryside Act 1991 in particular, but work can also relate to wider wildlife legislation as needed.

In 2021 the following 'Stop Badger Crime' activity was undertaken:

- Membership of (as Vice Chair) and ongoing engagement with the Wildlife and Countryside Link 'Wildlife Crime Group' which brings together a number of animal welfare organisation to progress and campaign on wildlife crime issues
- Submission of Badger Trust's badger crime statistics to the Wildlife and Countryside Link 'Wildlife Crime Report 2020' report, with related support for publication, promotion and attendance at launch event in the House of Commons (virtual)
- Membership of and ongoing engagement with the National Wildlife Crime Unit's 'UK Badger Persecution Priority Delivery Group'. Badgers are one of 6 species identified as a UK wildlife crime priority. Each priority area has an implementation plan with plan owners and leads identified for the prevention and enforcement of crimes, and Badger Trust works as part of this Group
- Membership of and ongoing engagement with the Partnership for Action Against Wildlife Crime (PAW). The Wildlife Crime and Training Officer is chair of the training and conference group
- Training services continued to be offered to police forces on an ongoing basis as standard, but due to the ongoing Covid situation this has been a mix of virtual and in person, with significant cancellations and postponements affecting the ability to deliver as planned.
- Training services offered to badger groups were likewise disrupted in a similar manner, but some dedicated online training was delivered on a group basis.
- Continued use and promotion of the 'The Persecution of Badgers: A Guide for Investigators in England & Wales', a guide produced in 2019 in partnership with Naturewatch Foundation. The guide is used for police training and for wider investigative agency use, as well as being provided to member badger groups for reference.
- Continued inclusion of the guide in the police's own 'Badger Investigation Toolkit' ensuring all officers working on badger crime could easily access the dedicated advice
- Continued promotion and use of the 2020 Badger Trust film, presented by naturalist and broadcaster Mike Dilger, called 'Stop Badger Crime'. This is a 15 minute overview of what badger crime is, educating the public on how to recognise, record and report it in order to help with crime prevention, detection and prosecution
- Responded to concerns around the HS2 project and liaised with local groups as needed on the matter
- Respond to queries around planning and development where a breach of the laws protecting badgers is suspected or at risk of occurring
- Manage and respond to crime reports made to Badger Trust through the dedicated 'Reporting Centre' on the website, and information received via email. This involves liaising with relevant authorities or stakeholders, considering and advising on relevant legal matters, and managing the reporting data for further insight and submission to wider WCL and UKBPPDG uses (as above).

## **Badger Trust**

### **Unaudited**

#### **Trustees' report (continued)**

#### **For the year ended 31 December 2021**

- The number of crime reports during 2021 were around the same level as 2020 and Badger Trust is actively encouraging groups and the public to submit reports online as much as possible. Training with the police was slow at the start of 2021 but when covid restrictions allowed further in-person training was delivered forces with further courses planned in 2021. Craig sits on the Wildlife & Countryside link crime group as the deputy chair. CPS training commenced with the first course ran in Birmingham to several lawyers in December with the second and third ones delayed to 2022 due to COVID.
- Engagement with groups has continued throughout with some very useful and positive training delivered to groups from across the country over 3 sessions online. Craig also sits on the UKBPPDG as the representative and is working on a number of projects with that group including the commencement of an 'Advanced Practitioner' course for Northern Police forces and 32 police staff were trained. Further courses are to be run in 2022.
- Authored the chapter on badger persecution to the Wildlife and Countryside Link annual report on wildlife crime, and presented it at the launch of the report, with statistics informed by Badger Trust reports (alongside Naturewatch Foundation)
- Supported police force action or investigations into badger crime as appropriate with press releases and/or call for information
- Increased the resource available for crime work due to the increase in hours for the Wildlife Crime & Training Officer, as an outcome of the Staff Team Review
- Ongoing response from the office for incoming enquiries from the public on badger crime issues and concerns, referring enquirers to the Wildlife Crime Officer, Reporting Centre or relevant authority as appropriate

#### **Campaigns - Give Badgers a Break**

This campaign focuses on the very real threat that badgers face from traffic and looks at what Badger Trust, groups and the public can do to help reduce the numbers killed each year. It is a challenging campaign to deliver as the threat is omnipresent and the cause part of everyday life.

In 2021 the following 'Give Badgers a Break' activity was undertaken:

- Manage road traffic casualty (RTC) reports made to Badger Trust through the dedicated 'Reporting Centre' on the website. These are provided to the relevant local group for appropriate action
- Provide monthly RTC statistics to the dedicated 'Project Spatter' team at Cardiff University for their work on wildlife roadkill
- Guest blog from Project Spatter team to help explain their work and engage wider wildlife community in reporting and promotion
- Use RTC data to inform our campaign on RTCs and the threat to badgers
- Use RTC data to help inform the public at key points in the year when numbers increase so that they can be aware and aim to slow down
- Provide RTC data to groups for any local activity to highlight 'hot spots' for badger RTCs and/or to inform local research on the ground
- Continue to promote the 'Give Badgers a Break' dedicated film, presented by naturalist and broadcaster Mike Dilger, as a key campaign tool to educate the public

#### **Campaigns - Love Badgers**

This campaign covers badger ecology as well as aiming to foster a wider understanding, appreciation and love of this iconic species. A key point in the calendar was 'National Badger Day' (NBD) on October 6th.

In 2021 the following 'Love Badgers' activity was undertaken:

- Called out the Government for failing to factor in badgers in its 'Action Plan for Animals'
- Wrote an open letter to TV personality Jeremy Clarkson after he declared badgers 'his new nemesis'
- A #LoveBadgers campaign in October with dedicated NBD day takeover on social media
- #LoveBadgers dedicated webpage and NBD competition
- A new NBD film 'Our Time with Badgers' compiled, produced and featuring Rachel Bigsby and Billy Heaney
- Exclusive NBD badger pin available

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

- Engagement from Badger Trust supporters including Chris Packham, Michaela Strachan, Iolo Williams and Megan McCubbin with dedicated NBD videos and mentions
- Production of a dedicated annual badger calendar for sale in the Brock Shop
- Production of a desk calendar for supporters sent free of charge
- Ongoing response from the office for incoming enquiries from the public on badger issues and concerns, such as badgers digging in gardens and possible sett disturbance
- Sett reporting form for new setts or sightings in the dedicated 'Reporting Centre'. Reports are forwarded to the local group for follow-up and any required action
- Badger Trust was part of the Wildlife and Countryside Link 'State of Nature' campaign, calling for specific and measurable targets in the Environment Bill, helping achieve 208,000 signatures on a related petition. The Environment Act came into force in November 2021, and did contain improved and legally binding targets to halt nature's decline by 2030.

**Campaign - Education**

This campaign received investment and resourcing in the year thanks to the invaluable support of Binfield Badger Group. Due to the sharing of locally produced resources, Badger Trust was able to build on these great resources and over an expanded range of education worksheets and activities, plus deliver a significant new film 'The Secret Lives of Badgers', voiced by zoologist and wildlife presenter Billy Heany, for use in an educational setting.

A pilot project was run targeting schools in Berkshire, Lancashire and Oxfordshire aimed at advertising the resources and with a request for them to engage in use around National Badger Day (October 6th), as well as promoting resources to the local group network, and to wider supporters on social media channels. The promotion was limited due to lack of targeted email data for schools, and also due to staff resourcing against governance issues at the start of the school year, but learnings from the pilot will be taken forward into future activity.

**Campaigns - Planning/Development**

This campaign focuses on the threat badgers face from development, whether on a local and residential scale, to large Government sponsored projects such as HS2 - and indeed any planning or development issues for projects of any scale that can impact badgers, their setts and their habitats.

As with the 'Give Badgers a Brake' campaign, this area is challenging due to the complex nature of planning and development, and the many levels and scales it can happen on. Badger Trust intended to focus on this in 2021, but unfortunately other priorities, such as the numerous cull consultations and the governance issues meant progress was not made as planned. This is now an urgent priority for 2022. In 2020 the following 'Planning/Development' activity was undertaken:

- Continued use and promotion of Badger Trust's dedicated publication 'Badger Protection: Guidance for Developers'
- Liaison with, and referral to, local groups for enquires or concerns on planning or development issues in their area
- Planning for an online version of the 'Guidance for Developers' on the website in 2022
- Ongoing response from the office for incoming enquiries from the public on planning and development issues and concerns, with signposting to relevant advice and agencies as appropriate

**Campaign and engagement reach**

Work delivered for campaigns relies on reaching relevant audiences and stakeholders to be successful, and in 2021 investment was made in marketing, promoting and digital outreach. A website audit was undertaken as one of the many improvement projects in the year (all part of the Organisational Review output) and as a result a number of changes were made to the website, with work ongoing into 2022 due again to the wider changes in 2021 that displaced work to the following year.

**Trustees' report (continued)**

**For the year ended 31 December 2021**

Examples of the work undertaken in 2021 are given below:

- 39 dedicated e-news updates sent across audiences of groups, supporters and donors (50% increase from 2020)
- Badger Trust content was shown 7.9m times over 2021, an increase of 56% year on year.
- Audience growth across social media channels was up 17% year on year, mainly due to continuing strong Instagram performance and an improvement in Twitter.
- Twitter had steady growth throughout 2021, from 34,190 to 36,422 followers.
- Instagram has shown strong growth throughout 2021, from 18,615 to 25,602 – the biggest social media channel growth for 2021.
- Overall Badger Trust grew its social channels to over 85,000 followers.

**PARTNERSHIP AND MEMBERSHIP WORKING**

Badger Trust is a small, single species organisation, and can maximise its impact and amplify its voice when working with other like-minded organisations. It does this through ongoing membership of Wildlife and Countryside Link, and as a member of NWCUs UK Badger Persecution Priority Delivery Group. PAW, the Partnership for Action Against Wildlife Crime, is a multi-agency body comprising representatives of the organisations involved in wildlife law enforcement in the UK, and Badger Trust is a member organisation. Badger Trust is also a member of EuroGroup for Animals, and is working with them - and Born Free - on the Bern Convention complaint mentioned in the 'Can the Cull' section above.

The Trust also works on a more ad hoc basis with other animal welfare organisations when opportunities arise, and an example is securing the support of the RSPCA, IFAW, Born Free and the League Against Cruel Sports for the open letter to the Secretary of State for Defra, George Eustace, on the 'Can the Cull' campaign.

**SUPPORTERS**

**Supporters and donors**

Badger Trust offers a number of ways for the public to support its work, besides the local group option offered directly where a local group exists in the relevant area. As a registered charity the organisation is totally reliant on gifts from the public, and 100% of its funding comes from voluntary donations.

The Trust operates a supporter scheme which has several annual options, covering single, family, benefactor and finally a life supporter option. Supporters can also decide to help the work of the Trust by donating directly, if signing up as a supporter is not for them, or they want to do that in addition. Donations can be made on a one-off or recurring basis. It also has a dedicated 'Brock Shop' which offers badger themed products to supporters, with a 'UK and artisan' unique selling point. A Shop Review project was conducted in 2021 as part of the Organisational Review work, which confirmed the activity delivered well for Badger Trust, and should be continued with in its present iteration.

2020 was the first full year of Badger Trust using the new CRM system to manage supporter relationships, as invested in and introduced towards the end of 2019. Whilst there were some business processes still to refine, and data projects to finish, the system has provided the charity a solid foundation to work from going forward. In particular it allows monthly claiming of Gift Aid, which helps with income management as well as compliance for HMRC. The cloud-based nature of the system was immensely helpful during the switch to home working necessitated by Covid, as with the financial and other office systems. This allowed a 'business as usual' approach to operations at a time of continuing challenging circumstances.

The Covid situation continued to negatively impact the Trust's ability to both engage with and fundraise from supporters and donors. The AGM was held remotely in May, as was the EGM in October, and the planned for in-person Symposium was postponed from November into Spring 2022. All training for groups took place virtually.

## **Badger Trust**

### **Unaudited**

#### **Trustees' report (continued)**

**For the year ended 31 December 2021**

#### **Legacies**

Badger Trust is fortunate to have supporters remember the organisation in their Will, so that their love of badgers and desire to protect them can continue on through their last gift to the charity after their death.

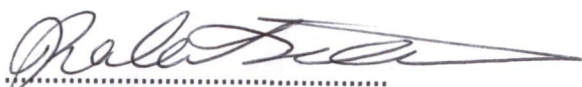
In 2021 the following people made legacy gifts to help badgers as part of their final wishes:

Freda Chaplain, Graham Jeynes, Anthony Compton and Iris Pinkstone

As a small charity 100% reliant on voluntary income, legacies represent a huge part of average income. Around half of the Trust's income comes from legacy gifts made this way, and the Board is truly grateful for supporters remembering the charity in this way, and making a final gift to help protect badgers.

#### **Corporate Partnerships**

In 2020 the Trust introduced a pilot to investigate the potential for corporate partnerships to generate income for the charity. These focus on companies/sole traders who offer specific badger-related goods or services, and who wish to donate a percentage or set amount to the Trust from each sale they make. The success of this was limited in 2021 due to a lack of staff time to develop it, and this will be a priority for the incoming Marketing & Fundraising Manager in 2022.



**J Bates-Keegan**

**Trustees' responsibilities statement**  
**For the year ended 31 December 2021**

The Trustees (who are also directors of Badger Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objects and activities of the charity.

**Independent examiner's report**  
**For the year ended 31 December 2021**

**Independent examiner's report to the Trustees of Badger Trust (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2021.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the company (and 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 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 the company's accounts carried out under section 145 of the Charities Act 2011 ('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 can confirm that no matters have come to my attention in connection with the examination giving me cause to believe, that in any material respect:

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

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

Signed:



Dated:

25/6/22

Richard Spofforth BSc, FCA

For and on behalf of Kreston Reeves LLP  
Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

**Statement of financial activities incorporating income and expenditure account**  
**For the year ended 31 December 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	2	9,280	162,242	171,522	258,007
Other trading activities	3	-	23,151	23,151	17,485
Investments	4	-	84	84	619
<b>Total income and endowments</b>		<b>9,280</b>	<b>185,477</b>	<b>194,757</b>	<b>276,111</b>
<b>Expenditure on:</b>					
Raising funds	3	-	17,271	17,271	6,438
Charitable activities		200	249,970	250,170	231,276
<b>Total expenditure</b>		<b>200</b>	<b>267,241</b>	<b>267,441</b>	<b>237,714</b>
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>9,080</b>	<b>(81,764)</b>	<b>(72,684)</b>	<b>38,397</b>
<b>Net movement in funds</b>		<b>9,080</b>	<b>(81,764)</b>	<b>(72,684)</b>	<b>38,397</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	403,938	403,938	365,541
<b>Total funds carried forward</b>		<b>9,080</b>	<b>322,174</b>	<b>331,254</b>	<b>403,938</b>

The notes on pages 18 to 27 form part of these financial statements.

**Badger Trust**  
**Unaudited**  
**Registered number: 05460677**

**Balance sheet**  
**As at 31 December 2021**

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	10		1,844		513
<b>Current assets</b>					
Stocks		2,934		3,880	
Debtors	11	9,383		111,961	
Cash at bank and in hand		325,569		301,161	
			<u>337,886</u>	<u>417,002</u>	
<b>Creditors:</b> amounts falling due within one year	12	(8,476)		(13,577)	
<b>Net current assets</b>			<u>329,410</u>		403,425
<b>Net assets</b>			<u>331,254</u>		<u>403,938</u>
<b>Charity Funds</b>					
Restricted funds	13		9,080		-
Unrestricted funds	13		322,174		403,938
<b>Total funds</b>			<u>331,254</u>		<u>403,938</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on \_\_\_\_\_ and signed on their behalf, by:

  
 .....  
 J Bates-Keegan - Director

The notes on pages 18 to 27 form part of these financial statements.

**Notes to the financial statements**  
**For the year ended 31 December 2021**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Badger Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in £ Sterling and are rounded to the nearest £1.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1.

**1.3 Going concern**

The trustees have taken into account the charity's ability to continue as a going concern and have assessed that there are no material uncertainties about the charity's ability to continue. In making this assessment the charity's trustees have taken into account all available information about the future operation of the charity for at least, but not limited to, 12 months from the date these accounts were approved.

**1.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Notes to the financial statements**  
**For the year ended 31 December 2021**

**1. Accounting policies (continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**1.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% reducing balance
Computer equipment	-	33.33% straight line
Vaccination equipment	-	33.33% straight line

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**Notes to the financial statements**  
**For the year ended 31 December 2021**

**1. Accounting policies (continued)**

**1.9 Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.10 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.12 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**1.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Notes to the financial statements**  
**For the year ended 31 December 2021**

**1. Accounting policies (continued)**

**1.14 Judgments in applying accounting policies and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgment or material estimation uncertainties affecting the reported financial performance in the current or prior year.

**2. Income from donations and legacies**

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Donations	7,915	69,814	77,729	34,315
Legacies	-	8,000	8,000	150,582
Subscriptions	-	63,594	63,594	58,297
Gift Aid	1,365	20,834	22,199	14,813
<b>Total donations and legacies</b>	<b>9,280</b>	<b>162,242</b>	<b>171,522</b>	<b>258,007</b>
<b>Total 2020</b>	<b>20</b>	<b>257,987</b>	<b>258,007</b>	

**3. Trading activities**

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
<b>Charity trading income</b>				
Sale of goods	-	23,151	23,151	17,485
<b>Fundraising trading expenses</b>				
Cost of stock consumed	-	7,813	7,813	6,438
Fundraising trading expenses - wages and salaries	-	9,458	9,458	-
	-	17,271	17,271	6,438
<b>Net income from trading activities</b>	<b>-</b>	<b>5,880</b>	<b>5,880</b>	<b>11,047</b>

**Notes to the financial statements**  
**For the year ended 31 December 2021**

In 2020 all income and costs relating to trading activities were unrestricted.

**4. Investment income**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - interest received	-	84	84	619
<b>Total 2020</b>	<b>-</b>	<b>619</b>	<b>619</b>	

**5. Analysis of grants**

	Grants to Institutions 2021 £	Grants to Individuals 2021 £	Total 2021 £	Total 2020 £
Badger Crowd legal fund	-	-	-	5,000
South Yorkshire Badger Group	1,000	-	1,000	-
Mid Derbyshire Badger Group	1,500	-	1,500	-
Cheshire Badger Group	-	-	-	2,000
Northern Ireland Badger Group	-	-	-	1,461
Shropshire Badger Group	1,000	-	1,000	-
Oxfordshire Badger Group	1,963	-	1,963	1,472
Somerset Badger Group	2,000	-	2,000	-
West Kent Badger Group	1,500	-	1,500	-
Other grants paid less than £1,000	2,752	-	2,752	1,460
<b>Total</b>	<b>11,715</b>	<b>-</b>	<b>11,715</b>	<b>11,393</b>

Included within grants to individuals is restricted expenditure of £Nil (2020 - £5,000).

**6. Direct costs**

	Education/ vaccination £	Total 2021 £	Total 2020 £
Direct costs	(140)	(140)	375
<b>Total 2020</b>	<b>(140)</b>	<b>(140)</b>	

Included within direct costs is restricted expenditure of £Nil (2020 - £Nil).

**Notes to the financial statements**  
**For the year ended 31 December 2021**

**7. Governance and Support costs**

	<b>Governance and support costs</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Office costs	1,149	1,149	1,732
Room hire (including office)	11,785	11,785	8,178
Insurance	708	708	827
Training expenses	2,220	2,220	4,970
Subscriptions	4,867	4,867	4,028
Telephone & IT	5,819	5,819	4,960
Post & stationery	6,818	6,818	3,432
Travel & subsistence	3,383	3,383	1,455
Consultancy	4,962	4,962	16,713
CEO expenses	50	50	507
Depreciation	391	391	607
Loss on disposal	55	55	-
Subcontractor costs	37,455	37,455	38,897
Financial services	4,077	4,077	1,814
Marketing costs	21,491	21,491	8,233
Accountancy and bookkeeping	7,091	7,091	7,049
Professional fees	17,700	17,700	-
Independent examiner's fee	2,100	2,100	2,000
Wages and salaries	98,444	98,444	109,191
National insurance	5,475	5,475	5,742
Pension cost	2,555	2,555	1,373
	<b>238,595</b>	<b>238,595</b>	<b>221,708</b>
	<b>221,708</b>	<b>221,708</b>	

During the year ended 31 December 2021, the company incurred the following restricted expenditure:  
£200 (2020 - £NIL) included within wages and salaries.

**8. Independent Examiner's remuneration**

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,100 (2020 - £2,000).

**Notes to the financial statements**  
**For the year ended 31 December 2021**

**9. Staff costs**

Staff costs were as follows: -

	2021 £	2020 £
Wages and salaries	107,902	109,191
Social security costs	5,475	5,742
Other pension costs	2,555	1,373
	<u>115,932</u>	<u>116,306</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Employees	5	4

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise of the trustees and general manager. The employee benefits including remuneration and social security costs paid to key management personnel totalled £47,000 (2020: £54,000).

**10. Tangible fixed assets**

	Vaccination equipment £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2021	14,803	151	15,888	30,842
Additions	-	-	1,777	1,777
Disposals	(14,803)	(151)	-	(14,954)
At 31 December 2021	<u>-</u>	<u>-</u>	<u>17,665</u>	<u>17,665</u>
<b>Depreciation</b>				
At 1 January 2021	14,803	96	15,430	30,329
Charge for the year	-	-	391	391
On disposals	(14,803)	(96)	-	(14,899)
At 31 December 2021	<u>-</u>	<u>-</u>	<u>15,821</u>	<u>15,821</u>
<b>Net book value</b>				
At 31 December 2021	<u>-</u>	<u>-</u>	<u>1,844</u>	<u>1,844</u>
At 31 December 2020	<u>-</u>	<u>55</u>	<u>458</u>	<u>513</u>

**Notes to the financial statements**  
**For the year ended 31 December 2021**

**11. Debtors**

	2021 £	2020 £
Trade debtors	5,278	-
Gift aid debtor	3,097	4,701
Prepayments and accrued income	1,008	107,260
	<u>9,383</u>	<u>111,961</u>

**12. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	1,044	61
Other taxation and social security	3,087	5,361
Other creditors	4,345	8,155
	<u>8,476</u>	<u>13,577</u>

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Designated funds</b>					
Vaccination fund	2,270	-	-	(2,270)	-
<b>General funds</b>					
General Funds	375,908	185,477	(265,781)	2,270	297,874
Life supporter fund	25,760	-	(1,460)	-	24,300
	<u>401,668</u>	<u>185,477</u>	<u>(267,241)</u>	<u>2,270</u>	<u>322,174</u>
Total Unrestricted funds	<u>403,938</u>	<u>185,477</u>	<u>(267,241)</u>	<u>-</u>	<u>322,174</u>
<b>Restricted funds</b>					
Badger crime fund	-	200	(200)	-	-
Emergency Badger Rescue Fund	-	9,080	-	-	9,080
	<u>-</u>	<u>9,280</u>	<u>(200)</u>	<u>-</u>	<u>9,080</u>
Total of funds	<u>403,938</u>	<u>194,757</u>	<u>(267,441)</u>	<u>-</u>	<u>331,254</u>

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Designated funds</b>				
Clare Hammacott fund	146	-	(146)	-
Vaccination fund	2,270	-	-	2,270
	<u>2,416</u>	<u>-</u>	<u>(146)</u>	<u>2,270</u>
<b>General funds</b>				
General Funds	337,544	273,841	(235,477)	375,908
Life supporter fund	24,925	2,250	(1,415)	25,760
	<u>362,469</u>	<u>276,091</u>	<u>(236,892)</u>	<u>401,668</u>
<b>Total Unrestricted funds</b>	<u>364,885</u>	<u>276,091</u>	<u>(237,038)</u>	<u>403,938</u>
<b>Restricted funds</b>				
Vaccination fund	551	-	(551)	-
Badger crime fund	105	20	(125)	-
	<u>656</u>	<u>20</u>	<u>(676)</u>	<u>-</u>
<b>Total of funds</b>	<u>365,541</u>	<u>276,111</u>	<u>(237,714)</u>	<u>403,938</u>

In 2020 there was a specific online fundraising campaign for Badger Vaccination funds. This income was spent as part of the Vaccination Grants that were awarded in 2021.

The Badger Crime fund includes online donations from 2020 and one donation in 2021. These funds were spent as part of the crime training events that took place in 2021.

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2021**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	-	1,844	1,844
Current assets	9,080	328,806	337,886
Creditors due within one year	-	(8,476)	(8,476)
	<b>9,080</b>	<b>322,174</b>	<b>331,254</b>

**Analysis of net assets between funds - prior year**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	-	513	513
Current assets	-	417,002	417,002
Creditors due within one year	-	(13,577)	(13,577)
	<b>-</b>	<b>403,938</b>	<b>403,938</b>

**15. Related party transactions**

During the year expenses of £317 (2020: £193) were reimbursed to 2 trustees; for travel and subsistence costs in respect of attendance at trustees' meetings and interviews.

**16. Controlling party**

During the year the charity was under control of the Trustees.

**BADGER TRUST**

England & Wales - Charity number 1111440

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# Accounts

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Registered number: 05460677  
Charity number: 1111440

**Badger Trust**



**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2020**

**Badger Trust  
Unaudited**

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**Badger Trust**  
**Unaudited**

**Reference and administrative details of the company, its trustees and advisers**  
**For the year ended 31 December 2020**

**Trustees**

J Bates-Keegan, Trustee  
E Bullimore, Trustee  
L Douglas, Treasurer  
P Jackson, Trustee  
S MacMahon, Trustee  
T Pearce, Trustee  
N Sainsbury, Trustee  
N Tolley, Trustee  
R Wood, Trustee

**Company registered number**

05460677

**Charity registered number**

1111440

**Registered office**

Citibase, 95 Ditchling Road, Brighton, BN1 4ST

**Principal operating office**

Citibase, 95 Ditchling Road, Brighton BN1 4ST

**Chief executive officer**

D Dyer (resigned 4 December 2020)  
D Varley (acting CEO from 4 December 2020)

**Accountants**

Kreston Reeves LLP, Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

**Bankers**

The Co-operative Bank, Team 605, P O Box 250, Skelmersdale, WN8 6WT

**Badger Trust**  
**Unaudited**

**Trustees' report**  
**For the year ended 31 December 2020**

The directors present their report with the financial statements of the company for the year ended 31 December 2020.

These comply with statutory requirements and the Statement of Recommended Practice 2019.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of the promotion and enhancement of the welfare, conservation and protection of badgers, their setts and habitats, for the public benefit.

**DIRECTORS**

The directors during the year under review were:

D Bailey (High Peak Badger Group, resigned 14 November 2020)  
J Bates-Keegan (Lancashire Badger Group)  
B Caswell (resigned 15 May 2021)  
R Gorzynski (appointed 3 June 2020, resigned 14 July 2020)  
A Lennon (appointed 3 June 2020, resigned 27 June 2021)  
S MacMahon (East Yorkshire Badger Protection Group, appointed 3 June 2020)  
T Pearce (Shropshire Badger Group)  
N Sainsbury  
N Tolley (West Midlands Badger Group)  
A Williams (resigned 22 May 2020)  
C Wood (Herts & Middlesex Badger Group, resigned 3 December 2020)

**TRUSTEES**

The trustees during the year under review were:

D Bailey (High Peak Badger Group, resigned 14 November 2020)  
J Bates-Keegan (Lancashire Badger Group)  
B Caswell (resigned 15 May 2021)  
R Gorzynski (appointed 3 June 2020, resigned 14 July 2020)  
A Lennon (appointed 3 June 2020, resigned 27 June 2021))  
S MacMahon (East Yorkshire Badger Protection Group, appointed 3 June 2020)  
T Pearce (Shropshire Badger Group)  
N Sainsbury  
N Tolley (West Midlands Badger Group)  
A Williams (resigned 22 May 2020)  
C Wood (Herts & Middlesex Badger Group, resigned 3 December 2020)

**RESERVES POLICY**

The reserves are in cash and cash deposits and arise from the accumulated surpluses of members' subscriptions, donations and legacies over expenditure. They are unrestricted in the sense of being freely available to support any of the company's activities and expenses.

The directors' current policy is to maintain reserves at a level that will at least cover one years' ordinary expenditure. Anything over and above this is currently kept as a general contingency.

The reserves as at 31 December 2020 were £403,262.

The Trustees will keep the level of reserves under review having regard to the fact that, within prudent limits, it is the primary object and task of the company to apply its income and other funds to active and direct measures to benefit badgers.

**Badger Trust**  
**Unaudited**

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

**INTRODUCTION**

Badger Trust is a small, single species animal welfare charity, which exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats. It began as the National Federation of Badger Groups in 1986 and evolved into the Badger Trust in 2005.

Badger Trust expected to move into 2020 with a focus on delivering the actions and recommendations made in the Organisational Review, which had reported at the end of 2019, but the onset of the global pandemic (Covid-19) from March onward meant that progress was significantly delayed. The Trust continued to deliver campaigns and services throughout the 2020, despite the unprecedented impact of the pandemic on the charity and its effect on day to day operations.

**TRUSTEES, STAFF & OFFICE**

The Trust has a small staff team, which expanded in 2020 to a total of 5 staff. Only two of the staff are full-time, with the remainder part-time. Volunteers are utilised to support staff, but due to the pandemic situation limited use was made of this option in the year. The staff team is made up of:

- Chief Executive Officer - left in December and the position remained vacant to year end
- Operations & Strategy Director - a new position created in response to the organisational review, with a focus on delivering organisational change and building a new strategy
- Operations & Finance Manager - dealing on day to day operations, office and financial management
- Groups & Supporter Officer - dealing with incoming enquiries from public, supporters and groups; shop fulfillment and membership administration
- Wildlife Crime and Training Officer - dealing with crime reports; offering dedicated training to police forces and groups; representing the Trust at appropriate organisations/meetings

A switch to home working from the office in East Grinstead was made in March 2020 due to the pandemic, and in line with Government advice. This had a significant impact on the usual roles of the staff team, with the Operations & Finance Manager in particular having to quickly reconsider how to deliver services and manage essential business functions, in conjunction with the Groups & Supporter Officer. The two roles have worked with considerable role change for the duration of the year, and the Board are grateful for the flexibility and resilience of the team at this time.

In addition to the Covid impact, the team saw major staff changes at the Trust in 2020. The CEO, Dominic Dyer, stepped down after almost 7 years at the helm and a new position of Operations & Strategy Director was added. Dominic has been a passionate and tireless campaigner for badgers, and the Board thank him for all he has achieved for the Badger Trust during his tenure.

External contractors are engaged to deliver additional or specific services for the charity that the staff team does not cover. Currently marketing and digital services are managed on behalf of the Trust, and additional oversight is in place for financial management.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

As a registered charity the Trust is governed by a Board of Trustees, who also serve as Directors of the limited company (limited by guarantee, and having no share capital), and full details of these are provided in the previous section. The Chair works closely with both the CEO and Operations & Strategy Director at senior management level. The Board meets formally at least 4 times a year.

**BADGER GROUP NETWORK**

Badger Trust exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats, and is the leading voice for badgers in England and Wales. However a huge part of its success is down to the network of voluntary badger groups who work in their local area to educate, campaign, monitor badger setts and habitats, and to provide rescue and response services to the general public, as well as liaising with relevant agencies such as Natural England, the police and the RSPCA for incidents and matters on the ground.

**Badger Trust**  
**Unaudited**

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

This network consisted of 38 full and 18 associate members in 2020, and the Trust remains ever grateful for the work they do on the ground for the benefit of badgers here and now.

As with all other activities that the Trust undertakes, the Covid situation had a significant impact on the ability to meet in person to provide networking, training and update opportunities for Groups. The AGM and Symposium events were initially postponed, and then cancelled due to ongoing lockdown restrictions. Alternative online meetings were put in place where possible, and these are covered in more detail below.

**GROUP GRANTS**

One way that the Trust supports the group network is through the provision of financial grants, which can be applied for during the year. Strict qualifying criteria applies, and there is a need for post-spend reporting to ensure the grant had the impact intended for the group and to ensure the Trust is investing in the best areas for benefit for badgers.

The Covid situation meant that for the majority of the year usual activities were suspended for groups, and as such there was reduced take up of grants against previous years.

Grants issued were as set out below.

**Clare Hammacott Grant** - to promote badger awareness and protection on the ground:

- West Kent Badger Group - £960
- Oxfordshire Badger Group - £1,472
- Northern Ireland - £1,461

Total awarded in 2020 = £3,893

Badger Trust remains very grateful for the legacy left by Clare Hammacott, which funds this grant pot and continues to benefit badgers as per her wishes.

**Vaccination Grant** - to help with costs for badger vaccination projects.

- Cheshire Badger Vaccination Group - £2,000

Total awarded in 2020 = £2,000

**New group grant** - to assist the setting up of a new badger group

- South East Cambridgeshire Badger Group - £500

Total awarded in 2020 = £500

**CAMPAIGNS**

Badger Trust is the voice for badgers in England and Wales, and as such runs various campaigns in order to educate, inform and, where necessary, challenge, on key issues affecting badgers.

In 2020 the following campaign activity was undertaken, as ever impacted by the ongoing pandemic situation which severely curtailed the ability to undertake some planned-for activities.

**Can the Cull campaign**

This campaign focuses on the ongoing culling of badgers being undertaken by the Government, and which has been underway since 2013. It remains the priority campaign of the Trust as in 2020 a further 38,642 badgers were killed, bringing the total since 2013 to 140,991. Badger Trust calls for a complete cessation of the culling of badgers and believes the science underpinning the Government's policy to spotlight badgers as the main cause of bTB in cattle is fundamentally flawed.

**Badger Trust**  
**Unaudited**

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

In 2020 the following 'Can the Cull' activity was undertaken in England:

- Responded to the Government's response to the Godfrey Report
- Responded to the 2019 cull figure notification that a further 35,034 badgers had been killed as part of the ongoing cull
- Called on the Secretary of State for Defra to call off the 2020 culls due to global pandemic and inability of Natural England to properly manage licences and conditions
- Responded to the High Court decision which ruled against the NFU on the Derbyshire cull decision
- Working with a number of animal welfare organisations, published an open letter to the Secretary of State for Defra stating the Government had betrayed public trust on the cull, by expanding it rather than the previously perceived move towards vaccination. The letter was signed by RSPCA, Born Free, IFAW, Wild Justice and League Against Cruel Sports
- Supported and promoted two legal challenges to the cull via the Judicial Review process, including a £5,000 contribution to the Badger Crowd Legal Fund
- Published and publicised the leaked information that a further 5 counties were due to be added to the cull
- Exposed the reality behind the 5 new licence areas, meaning that up to 62,000 badgers could be killed in 2020
- Secured the support of the Labour Party for the ongoing complaint under the Bern Convention (with Born Free and EuroGroup for Animals), which states that the impact of the cull threatens the species (*meles meles*) with collapse in many areas
- Supported the Wild Justice petition calling for an end to licences for the controlled shooting of badgers
- Supported the expose by Derbyshire Against the Cull of the reality behind the cull in terms of the operations of contractors and how badgers are treated
- Took part in the Wildlife Trust's 'Wild LIVE: Badger Cull' online panel which has been watched by almost 5,000 people
- Challenged and publicised the results of the 'Badgers Found Dead Survey' after a two year delay in release, and with results that questioned the prevalence of bTB in badgers
- Supported a challenge to the Government's Chief Veterinary Officer by a group of independent vets on the role badgers play in the transmission of bTB

In 2020 the following 'Can the Cull' activity was undertaken in Wales:

- Worked with Welsh badger campaigners on the 'Test, Vaccinate and Return' (TVR) approach of the Welsh Government
- Wrote to the First Minister of Wales, Mark Drakeford, raising serious concerns about the TVR programme
- Published that the reality of the TVR programme meant three quarters of healthy badgers were being euthanised of badgers being euthanised appeared to be healthy, and some of those were vaccinated

**Stop Badger Crime campaign**

This campaign focuses on unlawful activity as set out by the Protection of Badgers Act 1992 and Section 6 of the Wildlife and Countryside Act 1991 in particular, but work can also relate to wider wildlife legislation as needed.

In 2020 the following 'Stop Badger Crime' activity was undertaken:

- Membership of (as Vice Chair) and ongoing engagement with the Wildlife and Countryside Link 'Wildlife Crime Group' which brings together a number of animal welfare organisation to progress and campaign on wildlife crime issues
- Submission of Badger Trust's badger crime statistics to the Wildlife and Countryside Link 'Wildlife Crime Report 2019' report, with related support for publication, promotion and attendance at launch event in the House of Commons
- Membership of and ongoing engagement with the National Wildlife Crime Unit's 'UK Badger Persecution Priority Delivery Group'. Badgers are one of six species identified as a UK wildlife crime priority. Each priority area has an implementation plan with plan owners and leads identified for the prevention and enforcement of crimes, and Badger Trust works as part of this Group
- Membership of and ongoing engagement with the Partnership for Action Against Wildlife Crime (PAW). The Wildlife Crime and Training Officer is chair of the training and conference group
- Training services were offered to police forces on an ongoing basis as standard, but due to the Covid situation all planned in-person training has been either cancelled or postponed until there is a change in restrictions. A switch to online courses has been possible in some cases, and three police forces were offered short course

**Badger Trust**  
**Unaudited**

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

training this way, resulting in 28 officers in England and Wales being trained

- Training services offered to badger groups were likewise disrupted in a similar manner, but some dedicated online training was delivered on a group basis. Herts & Middlesex, Oxford, and Warwickshire groups received online training following requests to the Trust
- Continued use and promotion of the 'The Persecution of Badgers: A Guide for Investigators in England & Wales', a guide produced in 2019 in partnership with Naturewatch Foundation. The guide is used for police training and for wider investigative agency use, as well as being provided to member badger groups for reference
- The newly launched police 'Badger Investigation Toolkit' in England & Wales incorporated the above guide as a pdf, ensuring all officers working on badger crime could easily access the dedicated advice
- Launched a new Badger Trust film, presented by naturalist and broadcaster Mike Dilger, called 'Stop Badger Crime'. This is a 15 minute overview of what badger crime is, educating the public on how to recognise, record and report it in order to help with crime prevention, detection and prosecution
- Responded to concerns around the HS2 project and liaised with local groups as needed on the matter
- Respond to queries around planning and development where a breach of the laws protecting badgers is suspected or at risk of occurring
- Manage and respond to crime reports made to Badger Trust through the dedicated 'Reporting Centre' on the website, and information received via email. This involves liaising with relevant authorities or stakeholders, considering and advising on relevant legal matters, and managing the reporting data for further insight and submission to wider WCL and UKBPPDG uses (as above). Crime reports made to Badger Trust increased by 86% in 2020 over 2019, and this is believed to be as a result of recent promotion, the well received crime guide, the new badger crime film and engagement with groups and police on the matter. It could unfortunately also be a sign of increased badger persecution, but as the statistics are only a snapshot of the situation it is difficult to fully ascertain
- Contributed to the chapter on badger persecution to the Wildlife and Countryside Link annual report on wildlife crime, and presented it at the launch of the report, with statistics informed by Badger Trust reports (alongside Naturewatch Foundation)
- Supported police force action or investigations into badger crime as appropriate with press releases and/or call for information
- Supported the expose of the 'Hunting Office' webinar by ITV, which highlighted the reality of 'trail hunting' and the continued cruelty involved to wildlife, including badgers
- Brought the 'Wildlife Crime Officer' role in to the staff team from the previous contractor basis, in order to better provide for this key campaign area and focus on a longer-term strategy for the 'Stop Badger Crime' work
- Ongoing response from the office for incoming enquiries from the public on badger crime issues and concerns, referring enquirers to the Wildlife Crime Officer, Reporting Centre or relevant authority as appropriate

**Campaigns - Give Badgers a Break**

This campaign focuses on the very real threat that badgers face from traffic and looks at what Badger Trust, groups and the public can do to help reduce the numbers killed each year. It is a challenging campaign to deliver as the threat is omnipresent and the cause part of everyday life.

In 2020 the following 'Give Badgers a Break' activity was undertaken:

- Manage road traffic casualty (RTC) reports made to Badger Trust through the dedicated 'Reporting Centre' on the website. These are provided to the relevant local group for appropriate action
- Provide monthly RTC statistics to the dedicated 'Project Spatter' team at Cardiff University for their work on wildlife roadkill
- Use RTC data to inform our campaign on RTCs and the threat to badgers
- Use RTC data to help inform the public at key points in the year when numbers increase so that they can be aware and aim to slow down
- Provide RTC data to groups for any local activity to highlight 'hot spots' for badger RTCs and/or to inform local research on the ground
- Continue to promote the 'Give Badgers a Break' dedicated film, presented by naturalist and broadcaster Mike Dilger, as a key campaign tool to educate the public

**Badger Trust**  
**Unaudited**

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

**Campaigns - Love Badgers**

This campaign covers badger ecology as well as aiming to foster a wider understanding, appreciation and love of this iconic species. A key point in the calendar was 'National Badger Day' (NBD) on October 6th.

In 2020 the following 'Love Badgers' activity was undertaken:

- A #LoveBadgers campaign in October with dedicated NBD day takeover on social media
- New #LoveBadgers dedicated webpage and NBD competition
- Instagram takeover by young influencers to help reach a new audience
- Exclusive NBD badger pin available
- Engagement and promotion from Badger Trust supporters including Dr Jane Goodall, eminent primatologist and founder of the Jane Goodall Institute, actor and wildlife ambassador Peter Egan, and Andy Rouse, wildlife photographer and animal advocate
- Production of a dedicated annual badger calendar for sale in the Brock Shop
- Production of a desk calendar for supporters sent free of charge
- Ongoing response from the office for incoming enquiries from the public on badger issues and concerns, such as badgers digging in gardens and possible sett disturbance
- Sett reporting form for new setts or sightings in the dedicated 'Reporting Centre'. Reports are forwarded to the local group for follow-up and any required action

**Campaigns - Planning/Development**

This campaign focuses on the threat badgers face from development, whether on a local and residential scale, to large Government sponsored projects such as HS2 - and indeed any planning or development issues for projects of any scale that can impact badgers, their setts and their habitats.

As with the 'Give Badgers a Brake' campaign, this area is challenging due to the complex nature of planning and development, and the many levels and scales it can happen on. Badger Trust will focus more on this in 2021, but in 2020 the following 'Planning/Development' activity was undertaken:

- Continued use and promotion of Badger Trust's dedicated publication 'Badger Protection: Guidance for Developers'
- Liaison with, and referral to, local groups for enquires or concerns on planning or development issues in their area
- Planning for an online version of the 'Guidance for Developers' on the website in 2021
- Initial engagement with the HS2 project with a view to ongoing liaison
- Working with local groups affected by Phase 1 of the HS2 project and providing advice on related legal aspects
- Ongoing response from the office for incoming enquiries from the public on planning and development issues and concerns, with signposting to relevant advice and agencies as appropriate

**Campaign and engagement reach**

Work delivered for campaigns relies on reach to relevant audiences and stakeholders to be successful, and in 2020 investment was made in marketing, promoting and digital outreach. Examples of this are given below:

- 26 dedicated e-news updates sent across audience of groups, supporters and donors
- Social media impressions up year on year by 1094%
- Social media engagement up year on year by 850%
- Total followers across twitter, Facebook and Instagram up year on year by 67%
- Website users up year on year by 121% to 74,000 from 34,000
- Website page views up year on year by 82% to 203,000 from 112,000
- Dedicated 'thank you' postal mailing introduced and well received

Further investment is planned for the website in 2021 in terms of both functionality, user experience and content.

**Badger Trust**  
**Unaudited**

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

**PARTNERSHIP AND MEMBERSHIP WORKING**

Badger Trust is a small, single species organisation, and can maximise its impact and amplify its voice when working with other like-minded organisations. It does this through ongoing membership of Wildlife and Countryside Link, and as a member of NWCUs UK Badger Persecution Priority Delivery Group. PAW, the Partnership for Action Against Wildlife Crime, is a multi-agency body comprising representatives of the organisations involved in wildlife law enforcement in the UK, and Badger Trust is a member organisation. Badger Trust is also a member of EuroGroup for Animals, and is working with them - and Born Free - on the Bern Convention complaint mentioned in the 'Can the Cull' section above.

The Trust also works on a more ad hoc basis with other animal welfare organisations when opportunities arise, and an example is securing the support of the RSPCA, IFAW, Born Free and the League Against Cruel Sports for the open letter to the Secretary of State for Defra, George Eustace, on the 'Can the Cull' campaign.

**SUPPORTERS**

**Supporters and donors**

Badger Trust offers a number of ways for the public to support its work, besides the local group option offered directly where a local group exists in the relevant area. As a registered charity the organisation is totally reliant on gifts from the public, and 100% of its funding comes from voluntary donations.

The Trust operates a supporter scheme which has several annual options, covering single, family, teacher, benefactor and finally a life supporter option. Supporters can also decide to help the work of the Trust by donating directly, if signing up as a supporter is not for them, or they want to do that in addition. Donations can be made on a one-off or recurring basis. It also has a dedicated 'Brock Shop' which offers badger themed products to supporters, with a 'UK and artisan' unique selling point. In 2020 the Trust also utilised the 'Don't Send Me a Card' online platform to offer supporters the option to support by purchasing an e-card.

2020 was the first full year of Badger Trust using the new CRM system to manage supporter relationships, as invested in and introduced towards the end of 2019. Whilst there were some business processes still to refine, and data projects to finish, the system has provided the charity a solid foundation to work from going forward. In particular it allows monthly claiming of Gift Aid, which helps with income management as well as compliance for HMRC. The cloud-based nature of the system was immensely helpful during the switch to home working necessitated by Covid, as with the financial and other office systems. This allowed a 'business as usual' approach to operations at a time of very challenging circumstances.

The Covid situation negatively impacted the Trust's ability to both engage with and fundraise from supporters and donors. The cancellation of both the AGM and Symposium, together with the inability to engage with current and possible supporters at wildlife fairs, festivals and other events meant expected income from these opportunities could not be realised in year. The situation remains concerning as we move into 2021, and plans and strategy may need to be revised in accordance.

**Legacies**

Badger Trust is fortunate to have supporters remember the organisation in their Will, so that their love of badgers and desire to protect them can continue on through their last gift to the charity after their death.

In 2020 the following people made legacy gifts to help badgers as part of their final wishes:

- Eileen Price
- Margaret Burnett
- Joyce Fulcher
- Christine Mary Hodges
- Trevor John Sutton
- Patrick Joseph Murphy

**Badger Trust**  
**Unaudited**

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

**Corporate Partnerships**

In 2020 the Trust introduced a pilot to investigate the potential for corporate partnerships to generate income for the charity. These focus on companies/sole traders who offer specific badger-related goods or services, and who wish to donate a percentage or set amount to the Trust from each sale they make. The success of this new income stream and engagement channel will be monitored in 2021 for the first full year prior to making a decision about viability.

**FINANCIAL OVERVIEW**

The global pandemic situation for 2020 severely affected the Trust's plans to deliver against strategy and budget in terms of engagement, fundraising and events (AGM and Symposium). Despite various phases of lockdown and related restrictions, Badger Trust decided to continue to function to a 'business as usual' standard as much as possible, and did not shut down operations (aside from switching to home working and reallocating staff roles/tasks) or furlough the staff team.

Overall, Badger Trust had a total income in 2020 of £276,091 and total expenditure was £237,714. The year ended with a £38,377 surplus against a budgeted deficit of £64,875, the main reason for this was legacy income exceeding budget. Whilst savings were made on some lines due to reduced expenditure for cancelled or reduced activities because of the pandemic, these savings were absorbed by other lines where budget was exceeded due to differing activities or expenditure to that planned.

The Board made a decision in 2019 to budget for a deficit to allow for organisational changes and investment which plan to serve it well as it heads into a new 5 year strategy. This strategy is underway, but is being proceeded with cautiously due to Year 1 (2021) not being a normal business year, once again due to the Covid situation.

Of note in 2020 are that the shop delivered exceptionally well, bringing in around twice as much as forecast, thanks to a good range of quality goods paired with excellent marketing focus. This is particularly impressive as the Symposium, a face to face event that had to be cancelled due to Covid, usually is a key contributor to the end of year results. Supporter income also exceeded budget by over 20%, at a time when fundraising and wider promotion of the charity was at its hardest.

The Trust is very grateful for the ongoing financial support of supporters, shoppers and donors at this challenging time, and remains very thankful for those supporters who choose to help badgers after they have gone, with a final gift to Badger Trust in their Will.

**Badger Trust**  
**Unaudited**

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

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

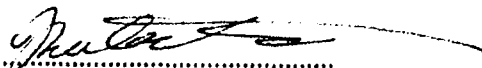
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period.

In preparing these financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objects and activities of the charity.

This report, incorporating the Strategic report, was approved by the Trustees, in their capacity as company directors, on 30 June 2021 and signed on their behalf by:

  
.....  
**J Bates-Keegan**

**Badger Trust**  
**Unaudited**

**Independent examiner's report**  
**For the year ended 31 December 2020**

**Independent examiner's report to the Trustees of Badger Trust (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2020.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the company (and 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 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 the company's accounts carried out under section 145 of the Charities Act 2011 ('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**

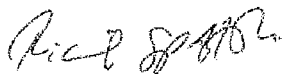
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

Signed:



Dated: 12 August 2021

Richard Spofforth BSc, FCA

For and on behalf of Kreson Reeves LLP  
Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

**Badger Trust**  
**Unaudited**

**Statement of financial activities incorporating income and expenditure account**  
**For the year ended 31 December 2020**

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	2	20	257,987	258,007	248,678
Other trading activities	3	-	17,485	17,485	7,961
Investments	4	-	619	619	542
<b>Total income</b>		<b>20</b>	<b>276,091</b>	<b>276,111</b>	<b>257,181</b>
<b>Expenditure on:</b>					
Raising funds	3	-	7,589	7,589	2,579
Charitable activities		676	229,449	230,125	216,970
<b>Total expenditure</b>		<b>676</b>	<b>237,038</b>	<b>237,714</b>	<b>219,549</b>
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>(656)</b>	<b>39,053</b>	<b>38,397</b>	<b>37,632</b>
<b>Net movement in funds</b>		<b>(656)</b>	<b>39,053</b>	<b>38,397</b>	<b>37,632</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		656	364,885	365,541	327,909
<b>Total funds carried forward</b>		<b>-</b>	<b>403,938</b>	<b>403,938</b>	<b>365,541</b>

The notes on pages 14 to 23 form part of these financial statements.

Badger Trust  
 Unaudited  
 Registered number: 05460677

Balance sheet  
 As at 31 December 2020

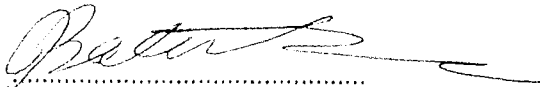
	Note	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	10		513		622
<b>Current assets</b>					
Stocks		3,880		2,729	
Debtors	11	111,961		17,520	
Cash at bank and in hand		301,161		362,913	
		<u>417,002</u>		<u>383,162</u>	
<b>Creditors: amounts falling due within one year</b>					
	12	<u>(13,577)</u>		<u>(18,243)</u>	
<b>Net current assets</b>			<u>403,425</u>		364,919
<b>Net assets</b>			<u>403,938</u>		<u>365,541</u>
<b>Charity Funds</b>					
Restricted funds	13	-			656
Unrestricted funds	13	403,938			364,885
<b>Total funds</b>			<u>403,938</u>		<u>365,541</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 30 June 2021 and signed on their behalf, by:

  
 J Bates-Keegan - Director

The notes on pages 14 to 23 form part of these financial statements.

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Badger Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1.

**1.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Badger Trust**

**Unaudited**

**Notes to the financial statements  
For the year ended 31 December 2020**

**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**1.5 Turnover**

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year.

**1.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% reducing balance
Computer equipment	-	33.33% straight line
Vaccination equipment	-	33.33% straight line

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**1. Accounting policies (continued)**

**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**1.9 Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.10 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**1.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**2. Income from donations and legacies**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Donations	20	34,295	34,315	32,281
Legacies	-	150,582	150,582	163,450
Subscriptions	-	58,297	58,297	45,295
Gift Aid	-	14,813	14,813	7,652
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	<b>20</b>	<b>257,987</b>	<b>258,007</b>	<b>248,678</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2019	656	248,022	248,678	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

**3. Trading activities**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
<b>Charity trading income</b>				
Sale of goods	-	17,485	17,485	7,961
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fundraising trading expenses</b>				
Cost of stock consumed	-	7,589	7,589	2,579
	<hr/>	<hr/>	<hr/>	<hr/>
	-	7,589	7,589	2,579
	<hr/>	<hr/>	<hr/>	<hr/>
Net income from trading activities	-	9,896	9,896	5,382
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2018 all income and costs relating to trading activities were unrestricted.

**4. Investment income**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Investment income - interest received	-	619	619	542
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2019	-	542	542	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**5. Analysis of grants**

	<b>Grants to Institutions 2020 £</b>	<b>Grants to Individuals 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Badger Crowd legal fund	-	5,000	5,000	900
South Yorkshire Badger Group	-	-	-	1,250
Gloucester Badger Group	-	-	-	2,000
Cheshire Badger Group	2,000	-	2,000	2,000
Northern Ireland Badger Group	1,461	-	1,461	-
Shropshire Badger Group	-	-	-	1,500
Oxfordshire Badger Group	1,472	-	1,472	-
Calderdale Badger Protection Group	-	-	-	1,500
Warwickshire Badger Group	-	-	-	1,000
Devon Badger Group	-	-	-	1,300
Other grants paid less than £1,000	1,460	-	1,460	(164)
<b>Total</b>	<b>6,393</b>	<b>5,000</b>	<b>11,393</b>	<b>11,286</b>

Included within grants to individuals is restricted expenditure of £5,000 (2019 - £900).

**6. Direct costs**

	<b>Education/ vaccination £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Direct costs	(776)	(776)	7,469
<b>Total 2020</b>	<b>(776)</b>	<b>(776)</b>	

Included within direct costs is restricted expenditure of £Nil (2019 - £Nil).

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**7. Governance and Support costs**

	<b>Unrestricted funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	£	£	£
Office costs	1,732	1,732	1,865
Room hire (including office)	8,178	8,178	7,438
Insurance	827	827	783
Training expenses	4,970	4,970	2,903
Subscriptions	4,028	4,028	7,614
Telephone & IT	4,960	4,960	6,100
Post & stationery	3,432	3,432	3,150
Travel & subsistence	1,455	1,455	6,116
Consultancy	16,713	16,713	2,985
CEO expenses	507	507	5,861
Depreciation	607	607	880
Subcontractor costs	38,897	38,897	51,547
Financial services	1,814	1,814	1,007
Marketing costs	8,233	8,233	4,083
Accountancy and bookkeeping	7,049	7,049	9,184
Independent examiner's fee	2,000	2,000	1,800
Wages and salaries	109,191	109,191	79,777
National insurance	5,742	5,742	4,465
Pension cost	1,373	1,373	657
	<u>221,708</u>	<u>221,708</u>	<u>198,215</u>
Total 2020	<u>221,708</u>	<u>221,708</u>	

**8. Independent Examiner's remuneration**

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,000 (2019 - £1,800).

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**9. Staff costs**

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	109,191	79,777
Social security costs	5,742	4,465
Other pension costs	1,373	657
	<u>116,306</u>	<u>84,899</u>

The average number of persons employed by the company during the year was as follows:

	2020 No.	2019 No.
	4	3

No employee received remuneration amounting to more than £60,000 in either year.

**10. Tangible fixed assets**

	Vaccination equipment £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2020	14,803	151	15,389	30,343
Additions	-	-	499	499
At 31 December 2020	<u>14,803</u>	<u>151</u>	<u>15,888</u>	<u>30,842</u>
<b>Depreciation</b>				
At 1 January 2020	14,803	82	14,836	29,721
Charge for the year	-	14	594	608
At 31 December 2020	<u>14,803</u>	<u>96</u>	<u>15,430</u>	<u>30,329</u>
<b>Net book value</b>				
At 31 December 2020	<u>-</u>	<u>55</u>	<u>458</u>	<u>513</u>
At 31 December 2019	<u>-</u>	<u>69</u>	<u>553</u>	<u>622</u>

**11. Debtors**

	2020 £	2019 £
Trade debtors	-	200
Gift aid debtor	4,701	11,633
Prepayments and accrued income	107,260	5,687
	<u>111,961</u>	<u>17,520</u>

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**12. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Trade creditors	61	1,550
Other taxation and social security	5,361	2,207
Other creditors	8,155	8,186
Grant commitments)	-	6,300
	<u>13,577</u>	<u>18,243</u>

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Designated funds</b>				
Clare Hammacott fund	146	-	(146)	-
Vaccination fund	2,270	-	-	2,270
	<u>2,416</u>	<u>-</u>	<u>(146)</u>	<u>2,270</u>
<b>General funds</b>				
General Funds	337,544	273,841	(235,477)	375,908
Life supporter fund	24,925	2,250	(1,415)	25,760
	<u>362,469</u>	<u>276,091</u>	<u>(236,892)</u>	<u>401,668</u>
Total Unrestricted funds	<u>364,885</u>	<u>276,091</u>	<u>(237,038)</u>	<u>403,938</u>
<b>Restricted funds</b>				
Vaccination fund	551	-	(551)	-
Badger crime fund	105	20	(125)	-
	<u>656</u>	<u>20</u>	<u>(676)</u>	<u>-</u>
Total of funds	<u>365,541</u>	<u>276,111</u>	<u>(237,714)</u>	<u>403,938</u>

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
<b>Designated funds</b>				
Clare Hammacott fund	146	-	-	146
Vaccination fund	2,270	551	(551)	2,270
	<u>2,416</u>	<u>551</u>	<u>(551)</u>	<u>2,416</u>
<b>General funds</b>				
General Funds	302,423	252,824	(217,703)	337,544
Life supporter fund	23,070	3,150	(1,295)	24,925
	<u>325,493</u>	<u>255,974</u>	<u>(218,998)</u>	<u>362,469</u>
Total Unrestricted funds	<u>327,909</u>	<u>256,525</u>	<u>(219,549)</u>	<u>364,885</u>
<b>Restricted funds</b>				
Vaccination fund	-	551	-	551
Badger crime fund	-	105	-	105
	<u>-</u>	<u>656</u>	<u>-</u>	<u>656</u>
Total of funds	<u><u>327,909</u></u>	<u><u>257,181</u></u>	<u><u>(219,549)</u></u>	<u><u>365,541</u></u>

**Badger Trust**  
**Unaudited**

**Notes to the financial statements**  
**For the year ended 31 December 2020**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	-	513	513
Current assets	20	416,982	417,002
Creditors due within one year	-	(13,577)	(13,577)
	<u>-</u>	<u>403,938</u>	<u>403,938</u>

**Analysis of net assets between funds - prior year**

	<b>Restricted funds 2019 £</b>	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Tangible fixed assets	-	622	622
Current assets	656	382,506	383,162
Creditors due within one year	-	(18,243)	(18,243)
	<u>656</u>	<u>364,885</u>	<u>365,541</u>

**15. Related party transactions**

During the year expenses of £193 (2019: £2,410) were reimbursed to 7 trustees; for travel and subsistence costs in respect of attendance at trustees' meetings and conferences.

**16. Controlling party**

During the year the charity was under control of the Trustees.