



**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
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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

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Brighton
BN1 4ST

INDEPENDENT EXAMINERS

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Unit 2, The Broadbridge Business Centre
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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:

A handwritten signature in blue ink that reads "R Wood". The signature is written in a cursive, flowing style. Below the signature is a dotted line.

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

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BADGER TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

| | | Unrestricted Funds | | | 31-Dec-24 | 31-Dec-23 |
|---|------|--------------------|-----------------------|-----------------------|----------------|----------------|
| | Note | General Funds £ | Designated Funds £ | Restricted Funds £ | Total £ | Total £ |
| Fixed Assets | | | | | | |
| Tangible assets | 7 | 2,258 | - | - | 2,258 | 2,690 |
| Current Assets | | | | | | |
| 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 |
| Total Current Assets | | 326,354 | - | 14,457 | 340,811 | 403,063 |
| Creditors: amounts falling due within one year | 11 | 23,756 | - | - | 23,756 | 17,502 |
| NET CURRENT ASSETS | | 302,598 | - | 14,457 | 317,055 | 385,561 |
| TOTAL ASSETS less current liabilities | | 304,856 | - | 14,457 | 319,313 | 388,251 |
| NET ASSETS | | 304,856 | - | 14,457 | 319,313 | 388,251 |
| Funds | | | | | | |
| General Funds | | 304,856 | - | - | 304,856 | 306,966 |
| Designated Funds | 4 | - | - | - | - | 50,000 |
| Restricted Funds | 4 | - | - | 14,457 | 14,457 | 31,285 |
| Total Funds | | 304,856 | - | 14,457 | 319,313 | 388,251 |

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 |
|--------------------|----------------------|

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 £ |
|-----------------------------------|----------------------------|--------------------------|--------------------------|--------------------|--------------------|
| a) Donations and Legacies | | | | | |
| 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 |
| | 254,626 | - | 3,574 | 258,200 | 359,380 |
| Total 2023 | 313,247 | - | 46,133 | 359,380 | |
| b) Charitable Activities | | | | | |
| Charity Trading Income | | | | | |
| Sale of Goods | 31,301 | - | - | 31,301 | 18,912 |
| Symposium Income | 5,871 | - | - | 5,871 | - |
| | 37,172 | - | - | 37,172 | 18,912 |
| Total 2023 | 18,912 | - | - | 18,912 | |
| c) Investment Income | | | | | |
| Interest Received | 6,076 | - | - | 6,076 | 3,258 |
| | 6,076 | - | - | 6,076 | 3,258 |
| Total 2023 | 3258 | - | - | 3,258 | |
| 3. ANALYSIS OF EXPENDITURE | | | | | |
| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
| a) Raising Funds | | | | | |
| Cost of stock consumed | 9,588 | - | - | 9,588 | 4,738 |
| Wages and Salaries | 26,500 | - | - | 26,500 | - |
| | 36,088 | - | - | 36,088 | 4,738 |
| Total 2023 | 4,738 | - | | 4,738 | |

BADGER TRUST

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

| b) Charitable Activities | 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 |
| | | 298,079 | 15,817 | 20,402 | 334,298 | 337,081 |
| Total 2023 | | 313,153 | - | 23,928 | 337,081 | |
| Analysis of Grants Expenditure | * | | 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 |
| | | | 6,550 | - | 6,550 | 9,515 |

*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

| Current Year | Balance 1.1.24 £ | Income £ | Expenditure £ | General Transfer £ | Balance 31.12.24 £ |
|--|------------------------|----------------|------------------|--------------------------|--------------------------|
| Designated Funds | | | | | |
| The State of the Badger Report fund | 50,000 | - | (15,817) | (34,183) | - |
| | 50,000 | - | (15,817) | (34,183) | - |
| General Funds | | | | | |
| General Funds | 306,966 | 297,874 | (334,167) | 34,183 | 304,856 |
| | 306,966 | 297,874 | (334,167) | 34,183 | 304,856 |
| Total Unrestricted | 356,966 | 297,874 | (349,984) | - | 304,856 |
| Restricted Funds | | | | | |
| 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 |
| | 31,285 | 3,574 | (20,402) | - | 14,457 |
| Total Funds 2024 | 388,251 | 301,448 | (370,386) | - | 319,313 |

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.

| Prior Year | Balance 1.1.23 £ | Income £ | Expenditure £ | General Transfer £ | Balance 31.12.23 £ |
|--|------------------------|----------------|------------------|--------------------------|--------------------------|
| Designated Funds | | | | | |
| The State of the Badger Report fund | 50,000 | - | - | - | 50,000 |
| The Badger hotline fund | 25,000 | - | - | (25,000) | - |
| Vaccination Fund | - | - | - | - | - |
| | 75,000 | - | - | (25,000) | 50,000 |
| General Funds | | | | | |
| General Funds | 264,440 | 335,417 | (317,891) | 25,000 | 306,966 |
| | 264,440 | 335,417 | (317,891) | 25,000 | 306,966 |
| Total Unrestricted | 339,440 | 335,417 | (317,891) | - | 356,966 |
| Restricted Funds | | | | | |
| 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 |
| | 9,080 | 46,133 | (23,928) | - | 31,285 |
| Total Funds 2023 | 348,520 | 381,550 | (341,819) | - | 388,251 |

BADGER TRUST

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

5. STAFF COSTS AND NUMBERS

| | 2024 | 2023 |
|-------------------------------------|----------------|----------------|
| | £ | £ |
| 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

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

8. STOCKS

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

9. DEBTORS AND PREPAYMENTS

| | Unrestricted Fund £ | Restricted Fund £ | Total 2024 £ | Total 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

| | 2024 | 2023 |
|--------------------------|----------------|----------------|
| | £ | £ |
| 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 £ | Total 2024 £ | Total 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> |