

AFRICAT UK

England & Wales · Charity number 1120026

Details

Other names	AFRICAT UK LIMITED, AFRICKAT UK LIMITED
Status	Registered
Legal form	Charitable company
Company number	05824442
Registered	2007-07-11
Register	View on the Charity Commission register

Contact

Address	5 Brackendale Way Reading RG6 1DZ
Phone	01189351681
Email	support@africat.co.uk
Website	www.africat.co.uk

Activities

Objects: 3.1 TO PROMOTE FOR THE PUBLIC BENEFIT THE CONSERVATION AND PRESERVATION OF FAUNA IN AFRICA IN PARTICULAR BY FUNDING AND SUPPORTING THE DEVELOPMENT AND IMPLEMENTATION OF PROGRAMMES TO CONSERVE AND PROTECT THE LARGE CARNIVORES OF NAMIBIA.3.2 TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN THE CONSERVATION, PROTECTION, AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT.

Activities: The conservation and preservation of fauna in Africa in particular by funding and supporting the development and implementation of programmes to conserve and protect the large carnivores of Namibia.To advance education in the conservation, protection, and improvement of the physical and natural environment.

Classification

- **How:** Makes Grants To Organisations
- **What:** Animals, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** AFRICA
- Namibia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£55,698	£40,697	-	-
2024-12-31	£10,875	£15,592	-	-
2023-12-31	£14,504	£3,792	-	-
2022-12-31	£13,601	£18,668	-	-
2021-12-31	£17,229	£38,713	-	-
2020-12-31	£37,156	£104,116	-	-

Trustees

Name	Role	Appointed
Francis James Horan		2023-09-20
Janet Widdows		2024-05-20
charlotte anne shipton		2024-09-01

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Africat UK

Ark Accountancy Limited
Chartered Certified Accountant
56-58 High Street
Ewell
Epsom
Surrey
KT17 1RW

Contents of the Financial Statements
for the Year Ended 31 December 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

AfriCat UK's objectives continue to be that of promoting the conservation and protection of flora and fauna in Africa through funding and supporting the development and implementation of programmes to conserve and protect the large carnivores and other endangered species of Namibia, and to advance the education of the public in the conservation, protection, and improvement of the physical and natural environment. AfriCat UK works closely with and supports the work of the AfriCat Foundation and the Namibian Lion Trust (formerly AfriCat North). AfriCat UK believes that it is necessary and important to work with and alongside local people when seeking to protect the natural environment and habitat. It seeks to support and encourage sustainable living initiatives and opportunities to enhance opportunities of education and living standards for the local population.

AfriCat UK's objectives were reviewed and updated during 2025.

Public benefit

AfriCat UK meets the definition of a public benefit entity under FRS 102.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Main Achievements

The year was primarily one of consolidation for AfriCat UK. The new Board has focussed its attention on building up its knowledge, establishing the processes and systems needed, undertaking discussions with the AfriCat Foundation and the Namibian Lion Trust, both of whom, for different reasons, were within a period of transition. The Trustees began a process of looking at how to best focus its efforts with its current resources. The Trustees were saddened to hear of the unexpected death of the husband of the Director on the Namibian Lion Trust in tragic circumstances. The ramifications of which are still being worked through. Our sincere condolences go to Tammy. In addition, the health issues of the editor of the AfriCat UK newsletter meant that it was no possible to produce this as planned. The activities undertaken put AfriCat UK on a firmer footing so it can continue to support the work in Namibia. Highlights include:

1. To reintroduction the newsletter which is sent to around 800 people on the database.
2. Regular updates on the AfriCat UK website as a resource for those seeking further information on AfriCat UK and its work with to the Namibian Lion Trust and The AfriCat Foundation in Namibia
3. AfriCat UK would like to thank the staff at Blair Drummond Safari Park for their hard work in raising awareness of the predicament lions face in their natural habitat and their fundraising efforts. The Link to the Wild programme, a staff initiative, continues to generate funds for the Namibian Lion Trust and funds are paid direct to Namibia.
4. The AfriCat UK shop continues to develop and generates a small if steady income stream. A new range of products is available and it is hoped to find ways to increase awareness of these items and to promote the shop further.
5. Additional promotion was given to encourage people to sign up for the Easyfundraising programme generating income with online purchases and this has produced funds.
6. Plans continue to rebuild the online digital presence to help generate funds. The Namibian Lion Trust is now on Benevity and has been generating funds. AfriCat UK is also an option within Memory Giving.

Our Namibian Charities - At the AfriCat Foundation the new sense of direction has become established with Karen Codling the Coordinator of the Foundation. This change is reflected in an updated logo and website that reflects the shift in emphasis and the AfriCat Foundation's current activity. The research focus covers managing an island reserve, together with continued leopard, brown hyena and pangolin research. The Okonjima Nature Reserve is now under the management of the Foundation. Guests staying at Okonjima, the home of the AfriCat Foundation are helping to provide the Foundation with a steady income that meets key core running costs. The Lion Ranger programme in Northwest Namibia of which the Namibian Lion Trust is a part is still in operation. This partnership between the Namibian Government, other international organizations and the NGO's in the area including NLT, provide some key funding for the work of the Lion Guards, as they continue to be called, within the Namibian Lion Trust. The work of building relationships with communities continues as does practical research on lion populations and movements. The Namibian Lion Trust does not have access to income from tourism, so UK efforts continue to provide them with funding to allow them run additional aspects like youth education programme, supporting communities and additional research. Local farmers and communities continue to be badly affected by the variable unpredictable rains which creates problems with their livelihoods and makes implementing human wildlife mitigation measures both more important and harder work.

The Charity maintained its governance function in the year, enabling it to consider its future strategy in the mist of changing personnel, whilst focusing on the successful delivery of its funding to the Namibia charities.

FINANCIAL REVIEW

Financial position

During the year donations, including gift aid where applicable, were receivable amounting to £55,521 (2024: £10,745) of which all were unrestricted. This included a legacy of £46,605 (2024 £nil).

As at 31 December 2025 the Charity's funds were £49,660 (2024: £8,963 all of which were unrestricted. Funds comprise cash of £50,440 (2024: £10,883), £Nil (2024: £Nil) in receivables less accruals of £780 (2024:£1,920).

During the year charitable donations totalling £5,000 (2024: £11,500) were made to AfriCat Foundation £nil (2024 £5,000) and Namibian Lion Trust £5,000 (2024 (£6,500).

FINANCIAL REVIEW

Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned expenditure or shortfalls in donations. The trustee's policy is to maintain reserves at a level in excess of £5,000.

Going concern

There are no adjusting or non-adjusting post balance sheet events. The trustees have reviewed the circumstances of the Charity, including the financial and operating risks and consider that adequate resources will continue to be available to fund the activities of the Charity for the foreseeable future, being at least 12 months from the date of this report. The trustees are therefore of the view that Charity is a going concern, and the financial statements have been prepared on a going concern basis.

FUTURE PLANS

The plan for AfriCat 2026 is to continue to work on key events to help raise both awareness and funds. It will aim to maintain and develop its online presence and review its range of activity to ensure that these are working effectively. A key activity will be to ensure the long-term sustainability of the charity, and to develop sound working practices in line with the articles of association. It is hoped to bring on board new members to join the Board. The Trustees wish to acknowledge the help and support from all the volunteers involved with AfriCat UK and in Namibia in what has been a challenging year

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

AfriCat UK is a charitable company limited by guarantee, incorporated on 22 May 2006 and registered as a on 11 July 2007.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

The trustees are also its company directors, for the purpose of company law, and its members. The board of trustees is responsible for the overall management and control of the Charity.

Recruitment and appointment of new trustees

The trustees are also its company directors, for the purpose of company law, and its members. The board of trustees is responsible for the overall management and control of the Charity.

An agreed mechanism for the recruitment and appointment of new trustees has been established. The process will include all existing trustees and can include opinions of those who may have recently retired. This will be by invitation to existing supporters of the Charity and those who have expressed an interest in acting in such a capacity. Selection will depend upon the skills, commitment and experience such candidates may be able to offer in order that the Charity should have balanced skill sets available to it. Ideally candidates will have (or be prepared at their expense) to visit Namibia to see the projects firsthand.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05824442 (England and Wales)

Registered Charity number

1120026

Registered office

5 Brackendale Way
Reading
Berkshire
RG6 1DZ

Africat UK

Report of the Trustees
for the Year Ended 31 December 2025

Trustees

F J Horan

Ms C A Shipton

Ms J R Widdows

Independent Examiner

Ark Accountancy Limited

Chartered Certified Accountant

56-58 High Street

Ewell

Epsom

Surrey

KT17 1RW

Approved by order of the board of trustees on 25 May 2026 and signed on its behalf by:

F J Horan - Trustee

Independent examiner's report to the trustees of Africat UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 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 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 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.

Mary E Ryan FCCA

Ark Accountancy Limited
Chartered Certified Accountant
56-58 High Street
Ewell
Epsom
Surrey
KT17 1RW

25 May 2026

Statement of Financial Activities
for the Year Ended 31 December 2025

		31.12.25 Unrestricted funds £	31.12.24 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		55,242	10,536
Other trading activities	2	279	209
Investment income	3	177	130
Total		<u>55,698</u>	<u>10,875</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		12,732	11,500
Support costs		2,269	4,092
Total		<u>15,001</u>	<u>15,592</u>
NET INCOME/(EXPENDITURE)		40,697	(4,717)
RECONCILIATION OF FUNDS			
Total funds brought forward		8,963	13,680
TOTAL FUNDS CARRIED FORWARD		<u><u>49,660</u></u>	<u><u>8,963</u></u>

Africat UK

Balance Sheet

31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
CURRENT ASSETS			
Cash at bank		50,440	10,883
CREDITORS			
Amounts falling due within one year	7	(780)	(1,920)
NET CURRENT ASSETS		<u>49,660</u>	<u>8,963</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,660	8,963
NET ASSETS		<u>49,660</u>	<u>8,963</u>
FUNDS	8		
Unrestricted funds		<u>49,660</u>	<u>8,963</u>
TOTAL FUNDS		<u>49,660</u>	<u>8,963</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 May 2026 and were signed on its behalf by:

F J Horan - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	279	-
Shop income	-	209
	<u>279</u>	<u>209</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	177	130
	<u>177</u>	<u>130</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Support staff	-	3
	<u>-</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,536
Other trading activities	209
Investment income	130
Total	<u>10,875</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	11,500
Support costs	4,092
Total	<u>15,592</u>
NET INCOME/(EXPENDITURE)	(4,717)
RECONCILIATION OF FUNDS	
Total funds brought forward	13,680
TOTAL FUNDS CARRIED FORWARD	<u>8,963</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Accrued expenses	780	1,920
	<u>780</u>	<u>1,920</u>

8. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	8,833	38,287	47,120
Designated AfriCat Foundation Fund	124	-	124
Designated Namibian Lion Trust	6	2,410	2,416
	<u>8,963</u>	<u>40,697</u>	<u>49,660</u>
TOTAL FUNDS	<u>8,963</u>	<u>40,697</u>	<u>49,660</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	48,288	(10,001)	38,287
Designated Namibian Lion Trust	7,410	(5,000)	2,410
	<u>55,698</u>	<u>(15,001)</u>	<u>40,697</u>
TOTAL FUNDS	<u>55,698</u>	<u>(15,001)</u>	<u>40,697</u>

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	13,680	(4,847)	8,833
Designated AfriCat Foundation Fund	-	124	124
Designated Namibian Lion Trust	-	6	6
	<u>13,680</u>	<u>(4,717)</u>	<u>8,963</u>
TOTAL FUNDS	<u>13,680</u>	<u>(4,717)</u>	<u>8,963</u>

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,745	(15,592)	(4,847)
Designated AfriCat Foundation Fund	124	-	124
Designated Namibian Lion Trust	6	-	6
	<u>10,875</u>	<u>(15,592)</u>	<u>(4,717)</u>
TOTAL FUNDS	<u>10,875</u>	<u>(15,592)</u>	<u>(4,717)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,637	10,536
Legacies	46,605	-
	55,242	10,536
Other trading activities		
Fundraising events	279	-
Shop income	-	209
	279	209
Investment income		
Deposit account interest	177	130
	177	130
Total incoming resources	55,698	10,875
EXPENDITURE		
Charitable activities		
Sundries	7,732	-
Grants to institutions	5,000	11,500
	12,732	11,500
Support costs		
Management		
Insurance	426	-
Sundries	-	4,092
	426	4,092
Finance		
Bank charges	50	-
Web support	785	-
	835	-
Governance costs		
Accountancy fees	1,008	-
	1,008	-
Total resources expended	15,001	15,592
Net income/(expenditure)	40,697	(4,717)

Accounts

AFRICAT UK

UNAUDITED

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

AFRICAT UK

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AFRICAT UK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Trustees	C Widdows (resigned 1 July 2020) J P S Tomlinson M Reinecke (resigned 1 January 2020) N L Simons (appointed 11 June 2020, resigned 7 September 2021) C Savage (appointed 11 June 2020) T J Driscoll (appointed 11 June 2020) J C Birch (appointed 1 April 2020)
Company registered number	05824442
Charity registered number	1120026
Registered office	18 Croft Way Woodcote Reading Berkshire England RG8 0RS
Accountants	Wellden Turnbull Limited Albany House Claremont Lane Esher Surrey KT10 9FQ

AFRICAT UK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are listed on page 1, are also directors for the purposes of company law, present their report and the unaudited accounts of the charitable company, AfriCat UK ("the Charity") for the year ended 31 December 2020.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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) published in October 2019.

This trustees' report constitutes a directors' report under company law.

Objectives and Activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

AfriCat UK's objects continue to be that of promoting the conservation and protection of fauna in Africa in particular by funding and supporting the development and implementation of programmes to conserve and protect the large carnivores of Namibia and to advance the education of the public in the conservation, protection and improvement of the physical and natural environment.

Achievements and Performance

From early 2020 onwards, the COVID-19 worldwide pandemic has adversely impacted the conservation programmes that AfriCat UK supports in Namibia. The COVID-19 pandemic created challenges for fundraising during 2020 in two principal ways. Several fundraising activities that AfriCat UK planned to attend in 2020 did not take place and so were deferred. AfriCat UK has been acutely aware that those with funds to donate are choosing to give their funds to support the work of the NHS and other charities in the UK that needed help to support people in need in the pandemic. For example, trying to raise funds in 2020 to meet the outstanding cost of building the Onguta school was tough going but helped by a new video produced to link with an appeal for World Lion Day.

The pandemic has frustrated many of our best efforts to raise money, including any activity involving close social contact and in particular, lucrative fund-raising events which have been so successful in the past. Whilst the effect on the Charity has been significant, the impact on our supported charities, AfriCat Namibia and the Namibian Lion Trust has been simply devastating. Both charities rely heavily on tourism for their primary sources of income so the international travel restrictions have starved them of vital funding. As a consequence, all Namibian wildlife research projects have mostly ground to a halt and managing the wildlife and habitat has been sustained by volunteers. Furthermore, Namibia continues to suffer from drought, further increasing pressure on both local charities to sustain their conservation efforts.

Despite the challenges presented by the COVID-19 pandemic in 2020, the Charity has achieved the following:

- AfriCat UK now has a modern website with improved content, encouraging a greater following.
- We have opened social media channels on FaceBook and Twitter, all generating a following that increases every day.
- In addition to recruiting TV personality Jack Randall, we have successfully re-engaged with our existing, high-profile celebrity patrons Chris Packham and Lorraine Kelly. Further, we have appointed a number of less well-known, but equally important, ambassadors that support the day-to-day running of the Charity including Frank Horan, Simon Palmer, Janet and Carey Widdows and David Farquarhason.
- We have enhanced the benefits of being a member of AfriCat UK including the provision of an environmentally friendly quarterly magazine for people to read about what is happening in Namibia.
- At Christmas we published a 2021 calendar, the first time we have done something like this.
- We actively supported AfriCat Namibia and Okonjima in their 'Donate Now; Stay Later' initiative, an idea that would allow valued guests to secure their accommodation in advance.

The Charity maintained its governance function in the year, enabling it to consider its future strategy in light of the COVID-19 pandemic, whilst focusing on the successful delivery of its funding to the Namibia charities.

AFRICAT UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial Review

During the year donations, including gift aid where applicable, were receivable amounting to £37,156 (2019: £51,826) of which £16,081 (2019: £46,779) were restricted and £21,075 (2019: £5,047) were unrestricted. As at 31 December 2020 the Charity's funds amounted to £6,874 (2019: £49,893), of which £Nil (2019: £7,659) were restricted and £6,874 (2019: £42,234) were unrestricted. Funds comprise cash of £32,129 (2019: £52,093), £150 (2019: £194) in receivables less accruals of £2,394 (2019: £2,394) and deferred income in respect of the 'Donate Now - Stay Later' Programme of £23,011 (2019: Nil).

During the year charitable donations totalling £98,243 (2019: £61,072) were made to AfriCat Namibia.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned expenditure or shortfalls in donations. The trustees policy is to maintain reserves at a level in excess of £5,000.

Post balance Sheet Events and Going Concern

At the time of submitting this report the COVID-19 worldwide pandemic is having a continuing impact on the conservation programmes that AfriCat UK supports in Namibia. This is considered a non-adjusting post balance sheet event at the year-end date. The wider economic impact and direct effect on the results of the Charity will take some time to be quantified as the situation continues to evolve.

Whilst total expenditure exceeded income in 2020 (£66,960 operating deficit, 2019 - £21,643 operating deficit), none of the Charity's funds are in deficit and the charity continues to hold positive cash balances at the date of this report.

The trustees have reviewed the circumstances of the Charity, including the financial and operating risks surrounding the impact of the COVID-19 global pandemic and consider that adequate resources will continue to be available to fund the activities of the Charity for the foreseeable future, being at least 12 months from the date of this report. The trustees are therefore of the view that Charity is a going concern.

Plans for Future Periods

Going forwards, the trustees are committed to ensuring the survival and future prosperity of the supported charities in Namibia and have plans to continue to improve marketing material and online sales channels. Future plans for the Charity are currently dependent on the challenges presented by the ongoing COVID-19 global pandemic, which is being kept under continual review by the trustees as the situation evolves.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

AFRICAT UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, Governance and Management

AfriCat UK is a charitable company limited by guarantee, incorporated on 22 May 2006 and registered as a charity on 11 July 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

The trustees are also its company directors, for the purpose of company law, and its members. The board of trustees is responsible for the overall management and control of the Charity.

An agreed mechanism for the recruitment and appointment of new trustees has been established. The process will include all existing trustees and can include opinions of those who may have recently retired. This will be by invitation to existing supporters of the Charity and those who have expressed an interest in acting in such a capacity. Selection will depend upon the skills, commitment and experience such candidates may be able to offer in order that the Charity should have balanced skill sets available to it. Ideally candidates will have (or be prepared at their expense) to visit Namibia to see the projects first-hand.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:


J. Tomlinson
Trustee
Date: 22.12.2021

AFRICAT UK

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the Trustees of Africat UK ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity (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 Charity 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 Charity'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 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 the Charity 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.

This report is made solely to the Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.



Mark Nelligan (FCA)

Wellden Turnbull Limited
Albany House
Claremont Lane
Esher, Surrey
KT10 9FQ

Date: 22/12/2021

AFRICAT UK

**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 £
Income from:					
Donations & legacies	3	16,081	21,075	37,156	51,826
		<u>16,081</u>	<u>21,075</u>	<u>37,156</u>	<u>51,826</u>
Total income					
Expenditure on:					
Raising funds	4	-	2,213	2,213	9,584
Charitable activities	5	17,804	80,439	98,243	61,072
Other expenditure	7	-	3,660	3,660	2,813
		<u>17,804</u>	<u>86,312</u>	<u>104,116</u>	<u>73,469</u>
Total expenditure					
Net income / (expenditure)		(1,723)	(65,237)	(66,960)	(21,643)
Transfers between funds	11	(5,936)	29,877	23,941	-
		<u>(7,659)</u>	<u>(35,360)</u>	<u>(43,019)</u>	<u>(21,643)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		7,659	42,234	49,893	71,536
Net movement in funds		(7,659)	(35,360)	(43,019)	(21,643)
		<u>-</u>	<u>6,874</u>	<u>6,874</u>	<u>49,893</u>
Total funds carried forward					

The notes on pages 8 to 15 form part of these financial statements.

AFRICAT UK
REGISTERED NUMBER: 05824442

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Current assets			
Debtors	9	150	194
Cash at bank and in hand		32,129	52,093
		32,279	52,287
Creditors: amounts falling due within one year	10	(25,405)	(2,394)
Net current assets		6,874	49,893
Charity funds			
Restricted funds	11	-	7,659
Unrestricted funds	11	6,874	42,234
Total funds		<u>6,874</u>	<u>49,893</u>

The Charity is a private company limited by guarantee and was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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


J Tomlinson
Trustee

Date: 22.12.2021

The notes on pages 8 to 15 form part of these financial statements.

AFRICAT UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

1.1 General information and basis of preparation of financial statements

Africat UK is a private company limited by guarantee registered in England. Each member is liable to contribute a sum not exceeding £1 in the event of the Charity being wound up. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Trustees' report.

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Africat UK meets the definition of a public benefit entity under FRS 102.

1.2 Going concern

These financial statements have been prepared on a going concern basis which means that the Charity will continue to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements. In assessing the appropriateness of the going concern basis of preparation, the trustees have taken into account the key risks of the Charity, including the uncertainty surrounding COVID-19.

The uncertain economic outlook and level of future donations is an area of financial uncertainty which the trustees have mitigated by adopting a new approach to fundraising utilising online resources and sale of goods, whilst limiting any expenditure and future development until the situation has improved.

On the basis that the Charity's spending is discretionary and it has minimal fixed costs it is reasonable that the Charity can continue operating for the foreseeable future even if donations income falls. Spending can be easily controlled and is monitored by trustees on an ongoing basis.

Having undertaken their assessment, the trustees have a reasonable expectation that the Charity has sufficient resources to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of these financial statements and the trustees consider it appropriate to prepare these financial statements on a going concern basis.

1.3 Income

Income is received by way of donations, legacies and gifts in kind and is included in full in the Statement of Financial Activities in the year in which it is receivable. Gifts in kind are included in income at a value which is an estimate of the financial costs borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. Other income is included when received.

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 2020**

1. Accounting policies (continued)

1.4 Expenditure

Expenditure comprises activities undertaken which are directly identifiable as wholly or mainly in support of the Charity's objectives. Charitable activities include expenditure on the various projects and programmes undertaken and include both the direct costs and support costs relating to those activities. Other expenditure includes governance costs relating to compliance with constitutional and statutory requirements. Resources expended include attributable VAT which cannot be recovered.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

1.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing more than £100 are capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less estimated residual value, over their expected useful lives.

The Charity does not currently own any fixed assets.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 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.

1.9 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 Charity 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 in the statement of financial activities as a finance cost.

AFRICAT UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.10 Funds

Unrestricted funds are available to spend on activities that further any of the purposes of Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific activities or projects being undertaken by the Charity.

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.

2. Critical accounting estimates and areas of judgement

There are no judgements or estimates when applying the accounting policies that have a significant effect on the amounts recognised in the financial statements that are not readily apparent from other sources.

3. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations and legacies	13,579	20,291	33,870	50,308
Gift aid	2,502	784	3,286	1,518
	<u>16,081</u>	<u>21,075</u>	<u>37,156</u>	<u>51,826</u>
Total 2019	<u>46,779</u>	<u>5,047</u>	<u>51,826</u>	

4. Expenditure on raising funds

Costs of generating funds

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Marketing & publicity	-	2,213	2,213	722
Fundraising	-	-	-	8,862
	<u>-</u>	<u>2,213</u>	<u>2,213</u>	<u>9,584</u>

AFRICAT UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Charitable activities - AfriCat Namibia	17,804	80,439	98,243	61,072
Total 2019	60,499	573	61,072	

6. Staff costs and trustees' emoluments

The company did not employ any staff in 2020 (2019: None). No remuneration or expenses were paid to any Trustee for their services during the period.

7. Other expenditure

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Accountancy	3,045	3,045	2,394
Insurance	432	432	309
Bank charges	183	183	110
	3,660	3,660	2,813
Total 2019	2,813	2,813	

8. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	3,000	2,394

AFRICAT UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Debtors

	2020 £	2019 £
Due within one year		
Gift aid claims	150	194
	<u>150</u>	<u>194</u>

10. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,394	-
Accruals and deferred income	23,011	2,394
	<u>25,405</u>	<u>2,394</u>

Accruals and deferred income includes deferred income of £20,010 at 31 December 2020 (2019: Nil) representing amounts received in relation to the 'Donate Now - Stay Later' programme. Due to the impact of the COVID-19 pandemic and associated travel restrictions to Namibia, amounts received in advance of trips taking place have been carried forward within deferred income. Guests have until 2025 to redeem their bookings.

AFRICAT UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. Statement of funds

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Designated Fund - projects support	-	-	(23,941)	23,941	-
General funds					
General Fund	42,234	21,075	(62,371)	5,936	6,874
Total Unrestricted funds	42,234	21,075	(86,312)	29,877	6,874
Restricted funds					
Protect A Pride	1,514	569	-	(2,083)	-
Sponsorships	2,259	1,400	(2,453)	(1,206)	-
Onguta School appeal	712	253	(965)	-	-
Lion guards	1,383	243	(1,626)	-	-
Environmental Education Centre	1,791	1,618	(875)	(2,534)	-
Okonjima Research Team	-	642	(529)	(113)	-
Namibian Lion Trust	-	11,356	(11,356)	-	-
	7,659	16,081	(17,804)	(5,936)	-
Total of funds	49,893	37,156	(104,116)	23,941	6,874

For the year-ended 31 December 2020, a designated support fund has been created and fully utilised to help provide funding to key projects listed in Note 12 below. This is to make up the shortfall on restricted project income received during 2020 due to the impact of the COVID-19 pandemic.

AFRICAT UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

12. Name of restricted fund & description, nature & purpose of the fund

Mobile vet clinic

This is an appeal to raise funds for the AfriCat Foundation, for a specialised vehicle equipped with the necessary equipment and supplies to enable a vet to perform collaring operations, routine vet procedures and emergency medical treatment in the field with greater efficiency and ease.

Protect a Pride

Donations are used to meet day to day expenditure on the work of the lion research team, the lion guards and the kraal building programme all focused on reducing the numbers of lions killed for predating on livestock.

Sponsorships

These donations go towards the costs of the AfriCat Ambassador Big Cats who live in the Carnivore Centre or in the Okonjima Nature Reserve — this includes the annual health checks, food and monitoring.

Onguta School Appeal

AfriCat North was requested by the community (with which it has a long term relationship) to build a permanent school structure to replace two tatty army tents. The government pays the teachers and provides basic equipment. AfriCat UK is supporting this initiative as education provides a key to the future generations of community members. The school is now built and ongoing fundraising is required to cover the costs of the water supply and solar power.

Lion Guards

This is a team of men elected by their communities and farmers themselves to support the farmers within their community to find ways to live successfully alongside lions. They run education programmes, identify places that need kraals and help with their construction, track lions, provide support when collaring a lion and will help to chase lions away if they threaten livestock via an early warning alert system.

Environmental Education Centre

The Jenny Horan Legacy Fund — fundraising in memory of Jenny Horan to build a lasting memorial to her goals and ambitions for life.

Okonjima Research team

At the AfriCat Foundation under the direction of Dr Sarah Edwards a structured research programme was developed undertaking ground-breaking research into leopards, brown hyena, pangolins, and aardvarks with ongoing research into issues for captive cheetah. While most of their funding came direct from Okonjima and grants secured by the team additional funds were needed to help secure things like additional GPS collars/tags, data loggers and other pieces of equipment and gadgetry. It was also noted that in the UK there was an active interest in the work being done. All the research completed was deliberately put in the public domain to help others. Promoting the work was a part of the AfriCat UK's remit.

Namibian Lion Trust

AfriCat UK is supporting this operation in Namibia which was set up in early 2020 to promote lion research and co-existence between farming communities and conflict wildlife, striving to inspire people to respect and protect flora and fauna in their natural habitats.

AFRICAT UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	32,279	32,279
Creditors due within one year	(25,405)	(25,405)
Total	6,874	6,874

Analysis of net assets between funds - prior period

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	7,659	44,628	52,287
Creditors due within one year	-	(2,394)	(2,394)
Total	7,659	42,234	49,893

14. Related party transactions

There were no related party transactions in the reporting period requiring disclosure (2019: None).

15. Post balance sheet events

Subsequent to the year-end, global economies have continued to be impacted by the ongoing COVID-19 virus pandemic. This is a non-adjusting post balance sheet event. The overall financial and operational impact on the Charity remains uncertain and further details are provided in the Trustees' report and Note 1.2 of the financial statements.