Wild Life Foundation

England & Wales · Charity number 1152642

Details

Other names	YORKSHIRE WILDLIFE PARK FOUNDATION, YWPF
Status	Registered
Legal form	Charitable company
Company number	08193416
Registered	2013-06-28
Register	View on the Charity Commission register

Contact

Address	Yorkshire Wildlife Park Brockholes Lane Branton Doncaster DN3 3NH
Phone	07788907706
Email	cheryl.williams@ywpf.org
Website	www.ywpf.org

Activities

Objects: 1. PROMOTING FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION AND WELFARE OF EXOTIC AND OTHER SPECIES OF ENDANGERED WILDLIFE BOTH IN THEIR NATURAL HABITAT AND IN CAPTIVITY;2. ADVANCING THE EDUCATION OF THE PUBLIC IN RELATION TO EXOTIC AND OTHER SPECIES OF ENDANGERED WILDLIFE; AND 3. PROMOTING ANY OTHER PURPOSES CONNECTED WITH CONSERVATION AND ANIMAL WELFARE AS ARE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES.

Activities: YWPF provides grants and can arrange expert support in the areas of exotic species conservation and welfare. YWPF will also consider supporting research which moves forward the knowledge and public benefit of exotic species conservation and welfare. Finally YWPF will look at supporting projects which inform and educate the public about keys issues impacting exotic species conservation and welfare.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£105,255	£111,586	-	-
2023-11-30	£102,263	£114,763	-	-
2022-11-30	£79,593	£140,266	-	-
2021-11-30	£51,635	£114,837	-	-
2020-11-30	£60,759	£63,279	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER RUDGARD WEBSTER	Chair	2013-05-07
CHARLES EDWARD SAMUEL WHITBREAD		2013-05-07
CHERYL WILLIAMS		2013-05-07
John Bramah		2017-01-31
Mark Thomas		2017-01-31
NEVILLE WILLIAMS		2017-01-31
RUTH REDFERN FRSA FCMI		2015-05-08

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Wild Life Foundation

England & Wales - Charity number 1152642

Accounts

WILD LIFE FOUNDATION
(A company limited by guarantee)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

CHARITY NUMBER: 1152642
COMPANY NUMBER: 08193416

WILD LIFE FOUNDATION

CONTENTS

	Page
MANAGEMENT COMMITTEE REPORT	2-6
INDEPENDENT EXAMINER'S REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
NOTES TO THE ACCOUNTS	10-15

WILD LIFE FOUNDATION

MANAGEMENT COMMITTEE REPORT FOR THE YEAR
ENDED 30 NOVEMBER 2024

The Management Committee presents its report and accounts for the year ended 30 November 2024.

Charity information

Management committee	Christopher Webster	Chairman
	Charles Whitbread	
	Cheryl Williams	
	Ruth Redfern	
	John Bramah	
	Mark Thomas	
	Neville Williams	
	Nathalie Wissink	
Charity registration number	1152642	
Company registration number	08193416	
Charity registered office	Brockholes Farm Brockholes Lane Branton Doncaster South Yorkshire DN3 3NH	
Independent examiner	Xeinadin Doncaster Sidings House Sidings Court Doncaster DN4 5NU	
Bankers	HSBC Plc 1 High Street Doncaster DN1 1EE	

Wild Life Foundation (Registered Number: 08193416)

Report of the Board
for the Year Ended 30 November 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 30 November 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)).

Principal Activity

The principal activity of the company is that of:

1. Promoting for the benefit of the public the conservation and welfare of exotic and other species of endangered wildlife both in their natural habitat and in human care;
2. Advancing the education of the public in relation to exotic and other species of endangered wildlife;
3. Promoting any other purposes connected with the conservation and animal welfare as are charitable according to the law of England and Wales.

Board of Trustees

The management of the charity is the responsibility of the Board of Trustees which has the authority to appoint new trustees and directors. The Company's Board of Trustees consist of: Charles Whitbread, Martin Hosegood, Cheryl Williams MBE, Christopher Webster, Ruth Redfern, John Bramah, Mark Thomas and Neville Williams. (Note: Martin Hosegood subsequently retired as a Trustee in January 2024 and Nathalie Wissink was subsequently appointed).

Review of Business

The company is a private company limited by guarantee and is governed by the company's Memorandum and Articles of Association.

Reserves

The Charity has continued to maintain a level of reserves to enable it to continue its day-to-day operations for the foreseeable future on a stable basis. The Trustees have maintained their prudent approach to the management of the charity by ensuring a level of reserves equivalent to the normal running costs of the charity for three months. To date WF has not needed to use these reserves. The Trustees review the reserves and future requirements at their regular meetings and will continue to maintain the requisite resources as long as economic circumstances allow.

Risk Management

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. Fundraising and events have resumed post covid but in the current economy it must be recognised that people have less disposable money to gift. The Trustees have therefore been mindful to align its grants to its reduced level of incoming funds whilst still meeting existing commitments.

Structure, Governance and Management

Trustees are appointed by the Board of Trustees; applications for trusteeship are governed by the Trustee policy and are approved by the whole Board. Trustees meet at least twice a year to review the performance and strategy as well as to approve operating plans and budgets. All major decisions are made at Board level and must be passed with a majority vote of the trustees present. In order to make a decision a minimum of three members of the board must be present.

Objectives and Activities

Promoting for the benefit of the public the conservation and welfare of exotic and other species of endangered wildlife both in their natural habitat and in captivity. Advancing the education of the public in relation to exotic and other species of endangered wildlife. and promoting any other purpose connected with conservation and animal welfare as are charitable according to the law of England and Wales.

Achievements and Performance

Report on Activity:

The Trustees set the following aims for 2023-2024:

a. To build and promote WF's brand.
b. To continue to implement a comprehensive fundraising strategy.
c. To identify and develop relationships with key partners and stakeholders.
d. To work towards making grants in support of WF's objectives and support existing grant commitments

Brand Building:

2024 was a year of further developing the brand and profile of WF, further promoting its vision and mission.

The vision is simply:

"a better world for wild animals"

WF's mission to deliver its charitable objectives is:

"to connect dynamic communities who promote, conserve and sustain the world's biodiversity and improve animal welfare"

Fundraising:

The Fundraising strategy was adapted in the circumstances of the cost of living inflationary economic backdrop and during 2023/24.
- Fundraising at Yorkshire Wildlife Park were depressed. Donations were received through post, online including through Just Giving / Mydonate as well as a generous legacy. On park collections were made by Rangers with tubs as well as QR codes for donation.

- Events are growing in popularity and fund raising impact with Curly's Run offering a full programme of April 10k, October 5k and a family Santa Safari run. The "Monster Ball" held at YWP as its main fundraising event of the year netted £15,000 so a big thank you to all who were involved.

In addition to the above it is entirely appropriate to acknowledge the support of Yorkshire Wildlife Park during this period. The joint YWP / WF projects and YWP staff travelled to Madagascar in 2022 and Ghana in 2023 as part of collaborative projects, although the project in Japan remains postponed.

Building Partnerships that will make a difference and Grants:

Grants payments made during this period were:

- **Instituto Araguaia** - £17,150
  Year 3 of a 3 year grant working with the Giant Otters in the Cantao region of Brazil. The work includes protection and patrols (against illegal fishing in the area), community engagement and education with a new education programme funded by WLF
- **Principe Trust** - £10,000 Year 3 of a 3 year grant supporting turtle conservation, community work and education on the West African island of Principe.
- **Ripple Africa** - £30,000 Year 2 of a 3 year project which aims to protect endangered fish species in Lake Malawi through education, community work and legislation around fishing.
- **Polar Bears International** - £11,564 Donation from restricted funds and for airfare for Bex Brown to attend Climate Alliance training in Churchill
- **Ukrainian Lion Appeal** - £10,000 for transportation costs from Poland to the UK

Financial Review

Expenditure within the year was associated with direct fundraising costs, the largest expenditure in the period. Funds were also committed to ongoing website development and social media campaigns. These areas continue to be developed and are critical for increasing awareness and fundraising capacity

Income was largely online during this period with only limited on site donations at YWP, post pandemic for the charities linked with specific animal areas in the Park as detailed previously. As well as donations for Project Polar, some other specific animal campaign collections remain restricted funds for those species.

Plans for the Future

In the coming year the Foundation plans include the following areas of work:

- Support the ongoing conservation partners and further develop opportunities specifically with Polar Bears International for work with the flagship species both for WLF and YWP.

- Develop a more detailed and formal fundraising and conservation strategic relationship with YWP to increase the conservation outputs of both organisations. Develop strategic campaigns for specific species with YWP and partners (Cheetahs with Cheetah Conservation Fund, Rhinos with Save the Rhino and Ukrainian lion rescue).

- . Look to develop bursary programmes for appropriate qualified animal keeping staff who have the motivation and personal skills to transfer their knowledge to insitu conservation projects which would benefit from such expertise.
- The Foundation also plans to increase engagement and fundraising across different audiences and sectors with on-going marketing strategies for each including individuals, Corporate, Schools, Universities and Colleges, other grant giving bodies. The Foundation is being supported by the marketing agency Bonner and Hindley in this area of activity.

- With the support of YWP the Foundation has the opportunity to develop a greater portfolio of fundraising events at the Park including a new Neon Run during Winter Illuminations and other events to raise funds in support of the Foundation's objectives.

- The Foundation continues to support the IUCN Climate Change Specialist Group in relation to animals endangered and impacted by climate change.

Statement of the Board and Trustees Responsibilities

Company law and Charity law require the members of the Board of 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 the stewardship of the resources of the Trust for that period. In preparing those financial statements, the Board of Trustees is required to:

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

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

Board of Trustees

During the year no expenses for the Trustees' were reimbursed.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

C R WEBSTER

DATE..... 18th July 2005

WILD LIFE FOUNDATION

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Wild Life Foundation on the accounts for the year ended 30 November 2024 set out on pages 8 to 15.

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 146 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 report

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 accounting 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.

Kelvin Fitton BA FCA
For and on behalf of Xeinadin Doncaster
Sidings House
Sidings Court
Doncaster
DN4 5NU

Dated: 22/07/2025

WILD LIFE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 30TH NOVEMBER 2024

	Note	Unrestricted funds £	Restricted Income funds £	Total this period £	Last Year Unrestricted funds £	Last Year Restricted Income funds £	Total last year £
INCOMING RESOURCES	3						
Income from:							
- Donations and legacies		57,140	15,487	72,627	63,983	2,699	66,682
- Charitable activities		-	-	-	-	-	-
- Other trading activities		32,628	-	32,628	35,581	-	35,581
- Other income		-	-	-	-	-	-
Total incoming resources		89,768	15,487	105,255	99,564	2,699	102,263
RESOURCES EXPENDED	4						
Expenditure on:							
- Raising funds		15,220	-	15,220	16,950	-	16,950
- Charitable activities		74,802	21,564	96,366	97,813	-	97,813
Total resources expended		90,022	21,564	111,586	114,763	-	114,763
Net incoming/(outgoing) resources		(254)	(6,077)	(6,331)	(15,199)	2,699	(12,500)
Total funds brought forward		113,768	26,629	140,397	128,967	23,930	152,897
Total funds carried forward		113,514	20,552	134,066	113,768	26,629	140,397

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

WILD LIFE FOUNDATION

BALANCE SHEET

AT 30TH NOVEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	5	5,825		6,629	
		5,825		6,629	
CURRENT ASSETS					
Stocks		2,226		2,226	
Debtors	8	20,538		19,022	
Cash at bank and in hand		107,347		116,281	
		130,111		137,529	
CREDITORS: amounts falling due within one year	9	1,870		3,761	
NET CURRENT ASSETS			134,066		140,398
			134,066		140,398
NET ASSETS			134,066		140,398
UNRESTRICTED FUNDS	10				
* General funds		110,014		41,715	
* Designated funds		3,500	113,514	72,053	113,768
RESTRICTED FUNDS	10		20,552		26,629
TOTAL FUNDS			134,066		140,398

For the year ended 30 November 2024 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its financial statements for the period in question in accordance with section 476. The directors acknowledge their responsibility for

(a) ensuring that the company keeps accounting records which comply with section 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 company as at the end of its profit and loss for the financial period in accordance with sections 394 and 395, and which otherwise comply the requirements of the Companies Act 2006 relating the accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on

Signed:

On behalf of the Management Committee

WILD LIFE FOUNDATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH NOVEMBER 2024

1 BASIS OF PREPARATION

Basis of Accounting
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 2016) - Charities SORP (FRS 102) and with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 ACCOUNTING POLICIES

FUND ACCOUNTING

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

INCOMING RESOURCES
Recognition of incoming resources
These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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

Gifts in kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable

Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

ASSETS
Tangible fixed assets for use by the charity
These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided at the followings rates; fixtures and fittings 10% straight line.

2 ACCOUNTING POLICIES (continued)

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SOFA as incurred.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Operating leases

These are charged to the income and expenditure account as incurred.

3 ANALYSIS OF INCOMING RESOURCES

	This period £	Last year £
Donations and legacies		
On site donations	13,066	7,946
Other donations	59,561	58,736
Grants	-	-
Total	72,627	66,682
Other trading activities		
Special events	18,796	22,379
Corporate fundraising	13,832	13,202
Total	32,628	35,581

WILD LIFE FOUNDATION
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH NOVEMBER 2024

4 ANALYSIS OF RESOURCES EXPENDED

	This period £	Last year £
Raising funds		
Administration and marketing costs	15,220	15,657
Staff Costs	-	1,293
	15,220	16,950
Charitable activities		
Donations	79,408	81,540
Events	2,070	2,667
Telescope	5,741	5,485
Badge machine	-	68
Goodbox	-	211
Insurance	995	1,163
Telephone	-	63
Accountancy	4,715	3,942
Sundry expenses	1,139	801
Bank charges	1,494	1,069
Depreciation	804	804
Total	96,366	97,813
Total	111,586	114,763

WILD LIFE FOUNDATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH NOVEMBER 2024

5 FIXED ASSETS

	£
Cost	
At 1 December 2024	8,035
Additions	
30 November 2024	8,035
Depreciation	
At 1 December 2024	1,406
Charge for the year	804
30 November 2024	2,210
Net Book Value	
At 30 November 2024	5,825
At 30 November 2023	6,629

6 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 **Trustee remuneration and expenses**

No members of the management committee received any remuneration during the year.

No expenses were reimbursed to members of the management committee.

6.2 **Fees for examination of the accounts**

	This period £	Last year £
Independent examiner's fees for reporting on the accounts	1,640	1,530
	1,640	1,530

7 PAID EMPLOYEES

	This period £	Last year £
7.1 Staff Costs		
Salaries and wages	-	1,293
Social Security Costs	-	-
Total Staff Costs	-	1,293

No employees received employee benefits for the reporting period of more than £60,000.

7.2 Average Number of Staff	-	-

8 DEBTORS AND PREPAYMENTS

Analysis of debtors	This period	Last year
	£	£
Trade debtors	0	6,597
Other debtors	20,538	12,425
Total	20,538	19,022

9 CREDITORS AND ACCRUALS

Analysis of creditors	This period	Last year
	£	£
Trade creditors	0	2,369
Accruals and deferred income	1,870	1,392
Other creditors	-	0
Total	1,870	3,761

10 MOVEMENT IN FUNDS

10.1 Restricted funds held

Fund name	Purpose and restrictions
ALTA	To support conservation of Amur leopards and tigers in the wild
Polar Bear Appeal	To rescue a polar bear in Mexico and develop a polar bear reserve at the park

Purpose of designated funds
Unrestricted funds already committed to projects

10.2 Restricted funds summary

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
ALTA	5,432	-	-	5,432
Lions		15,035	10,000	5,035
Polar Bear Appeal	21,197	452	11,564	10,085
Total	26,629	15,487	21,564	20,552

10.3 **Analysis of net assets between funds**

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	5,825	-	-	5,825
Current assets	106,059	3,500	20,552	130,111
Current liabilities	(1,870)	-	-	(1,870)
Net assets at 30 November 2024	110,014	3,500	20,552	134,066

11 **RELATED PARTY TRANSACTIONS**

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.
The charity has free use of the property owned by Wild Life Group Limited.

12 **TAXATION**

As a charity, Wild Life Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and s256 of the Taxation of Charitable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Wild Life Foundation

England & Wales - Charity number 1152642

Accounts

26 JUN 2024

WILD LIFE FOUNDATION
(A company limited by guarantee)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

CHARITY NUMBER: 1152642
COMPANY NUMBER: 08193416

WILD LIFE FOUNDATION

CONTENTS

	Page
MANAGEMENT COMMITTEE REPORT	2-7
INDEPENDENT EXAMINER'S REPORT	8
STATEMENT OF FINANCIAL ACTIVITIES	9
BALANCE SHEET	10
NOTES TO THE ACCOUNTS	11-16

WILD LIFE FOUNDATION

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 NOVEMBER 2023

The Management Committee presents its report and accounts for the year ended 30 November 2023.

Charity information

Management committee	Christopher Webster	Chairman
	Charles Whitbread	
	Martin Hosegood (resigned January 2024)	
	Cheryl Williams	
	Ruth Redfern	
	John Bramah	
	Mark Thomas	
	Neville Williams	
	Nathalie Wissink (appointed January 2024)	
Charity registration number	1152642	
Company registration number	08193416	
Charity registered office	Brockholes Farm Brockholes Lane Branton Doncaster South Yorkshire DN3 3NH	
Independent examiner	Smith Craven Sidings House Sidings Court Doncaster DN4 5NU	
Bankers	HSBC Plc 1 High Street Doncaster DN1 1EE	

Wild Life Foundation (Registered Number: 08193416)

Report of the Board
for the Year Ended 30 November 2023

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3. Promoting any other purposes connected with the conservation and animal welfare as are charitable according to the law of England and Wales.

Board of Trustees

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Review of Business

The company is a private company limited by guarantee and is governed by the company's Memorandum and Articles of Association.

Reserves

The Charity has continued to maintain a level of reserves to enable it to continue its day-to-day operations for the foreseeable future on a stable basis. The Trustees have maintained their prudent approach to the management of the charity by ensuring a level of reserves equivalent to the normal running costs of the charity for three months which proved sensible during the Covid crisis although to date WF has not needed to use these reserves. The Trustees review the reserves and future requirements at their regular meetings and will continue to maintain the requisite resources as long as economic circumstances allow.

Risk Management

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. The Trustees, along with most of the world did not predict the Covid crisis but significantly reduced grant giving during this period, cut costs and adapted to online fundraising as fundraising sources on site at Yorkshire Wildlife Park (YWP) and fundraising events could not take place. As fundraising and events have resumed the Trustees have been mindful not to make any further major grants or expenditure other than meet existing commitments as the reserves start to build back up.

Structure, Governance and Management

Trustees are appointed by the Board of Trustees; applications for trusteeship governed by the Trustee policy and are approved by the whole Board. Trustees meet at least twice a year to review the performance and strategy as well as to set operating plans and budgets. All major decisions are made at Board level and must be passed with a majority vote of the trustees present. In order to make a decision a minimum of three members of the board must be present.

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Achievements and Performance

Report on Activity:

This has been the Foundation's eighth full year in which the Trustees set the following aims:

a. To build and promote WF's brand.
b. To continue to implement a comprehensive fundraising strategy.
c. To identify and develop relationships with key partners and stakeholders.
d. To work towards making grants in support of WF's objectives and support existing grant commitments

Brand Building:

2023 was a year of further developing the brand and profile of WF and further promoting its vision and mission.

The vision is simply:

"a better world for wild animals"

WF's mission to deliver its charitable objectives is:

"to connect dynamic communities who promote, conserve and sustain the world's biodiversity and improve animal welfare"

Fundraising reimplemented post Covid

The Fundraising strategy was adapted in the circumstances of the pandemic and during 22/23 was gradually reimplemented in terms of on site fundraising and events at YWP.

- Fundraising at YWP was affected (when the park was not in lockdown) as cash onsite collections were ceased but donations were received through post and online including Just Giving / Mydonate. Later in the year contactless donations were enabled on park on the badge machines. On site fundraising and collections are now back on line including the Pennies donations for ticket purchases at the gate which restarted in July 2023 and on park collections with tubs as well as new initiatives such as the QR codes for donation.

- Events are now back on line as well with Curly's Run offering a full programme of April 10k, October 5k and a family Santa Safari run. 2022 - 2023 also saw the return of the November fundraising ball.

- The Foundation had committed to recruiting a dedicated staff resource specifically for fundraising. This post has subsequently been appointed in 2021, specifically to look at grant / trust fund applications. The post didn't fulfil its promise as successful trust applications became ever more difficult and the post was not replaced in January 2023 when the incumbent resigned. Other opportunities for fundraising resource have been explored.

In addition to the above it is entirely appropriate to acknowledge the support of Yorkshire Wildlife Park during this period. The joint YWP / WF projects and YWP staff travelled to Madagascar in 2022 and Ghana in 2023 as part of collaborative projects, although the project in Japan remains postponed.

Building Partnerships that will make a difference and Grants:

Grants payments made during this period were:

- **Instituto Araguaia** - £17,150
  Year 2 of a 3 year grant working with the Giant Otters in the Cantao region of Brazil. The work includes protection and patrols (against illegal fishing in the area), community engagement and education with a new education programme funded by WLF
- **Principe Trust** - £10,344 Year 3 of a 3 year grant supporting turtle conservation, community work and education on the West African island of Principe.
- **YWP/Helpsimus Madagascar** - £1,901 this payment was relating to the YWP staff visit that had been delayed by covid and took place in 2022. The project worked on lemur conservation, research and community education. WLF had previously funded two years work on Madagascar with this project.
- **Ripple Africa** - £30,000 Year 2 of a 3 year project which aims to protect endangered fish species in Lake Malawi through education, community work and legislation around fishing.
- **Ghana Primates (WAPCA)** - £22,145 A joint project between YWP and the West African Primate Conservation Alliance developing sustainable farming in the forests of Cape Point in Ghana, research around the endangered primates there and protection of the forests and the primates. This amount includes some of the costs from the prior year and the activity timeline moved due to the delayed visit which took place in May 2023, a year later than originally planned due to Covid.

Financial Review

Expenditure within the year was associated with direct fundraising costs, the largest expenditure in the period. Funds were also committed to ongoing website development and social media campaigns. These areas continue to be developed and are critical for increasing awareness and fundraising capacity. The fundraising role ceased in December 2022 when the incumbent resigned and was not replaced while the Trustees review options on fundraising.

Income was largely online during this period with only limited on site donations at YWP, post pandemic for the charities linked with specific animal areas in the Park as detailed previously. As well as donations for Project Polar, some other specific animal campaign collections remain restricted funds for those species.

Plans for the Future

In the coming year the Foundation plans include the following areas of work:

- Support the ongoing conservation partners and further develop opportunities specifically with Polar Bears International for work with the flagship species both for WLF and YWP.

- Develop a more detailed and formal fundraising and conservation strategic relationship with YWP to increase the conservation outputs of both organisations. Develop strategic campaigns for specific species with YWP and partners (Cheetahs with Cheetah Conservation Fund, Rhinos with Save the Rhino and Ukrainian lion rescue).

- Further investigate with YWP the future development of an International Conservation Exchange (research and education facility at the Park which would be a physical base for the Foundation at the Park. To this end, YWP engaged with a fundraiser and advisor to develop a strategic plan for the future.

- The Foundation also plans to increase engagement and fundraising across different audiences and sectors with on-going marketing strategies for each including Individuals, Corporate, Schools, Universities and Colleges, other grant giving bodies. The Foundation is being supported by the marketing agency Bonner and Hindley in this area of activity.

- With the support of YWP the Foundation has the opportunity to develop a greater portfolio of fundraising events at the Park including a new Neon Run during Winter Illuminations and other events to raise funds in support of the Foundation's objectives.

- The Foundation continues to support the IUCN Climate Change Specialist Group in relation to animals endangered and impacted by climate change.

Statement of the Board and Trustees Responsibilities

Company law and Charity law require the members of the Board of 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 the stewardship of the resources of the Trust for that period. In preparing those financial statements, the Board of Trustees is required to:

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

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

Board of Trustees

During the year some no expenses for the Trustees' were reimbursed.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

C R WEBSTER

DATE 22nd June 2024

WILD LIFE FOUNDATION

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Wild Life Foundation on the accounts for the year ended 30 November 2023 set out on pages 9 to 16.

Respective responsibilities of Management Committee and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts.
The trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the Act)), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the Management Committee have not met the requirements to ensure that:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kelvin Fitton BA FCA
For and on behalf of Smith Craven
Sidings House
Sidings Court
Doncaster
DN4 5NU

Dated: 23 June 2024

WILD LIFE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 30TH NOVEMBER 2023

	Note	Unrestricted funds £	Restricted Income funds £	Total this period £	Last Year Unrestricted funds £	Last Year Restricted Income funds £	Total last year £
INCOMING RESOURCES	3						
Income from:							
- Donations and legacies		63,983	2,699	**66,682**	59,497	4,176	**63,673**
- Charitable activities		-	-	-	-	-	-
- Other trading activities		35,581	-	**35,581**	15,920	-	**15,920**
- Other income		-	-	-	-	-	-
Total incoming resources		99,564	2,699	**102,263**	**75,417**	**4,176**	**79,593**
RESOURCES EXPENDED	4						
Expenditure on:							
- Raising funds		16,950	-	**16,950**	48,877	-	**48,877**
- Charitable activities		97,813	-	**97,813**	89,531	1,858	**91,389**
Total resources expended		114,763	-	**114,763**	**138,408**	**1,858.00**	**140,266**
Net incoming/(outgoing) resources		(15,199)	2,699	**(12,500)**	(62,991)	2,318	**(60,673)**
Total funds brought forward		128,968	23,930	**152,898**	191,959	21,612	**213,571**
Total funds carried forward		113,768	26,629	**140,397**	**128,968**	**23,930**	**152,898**

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

WILD LIFE FOUNDATION

BALANCE SHEET

AT 30TH NOVEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	5	6,629		7,432	
		6,629		7,432	
CURRENT ASSETS					
Stocks		2,226		2,226	
Debtors	8	19,022		594	
Cash at bank and in hand		116,281		155,838	
		137,529		158,658	
CREDITORS: amounts falling due within one year	9	3,761		13,193	
NET CURRENT ASSETS			140,397		152,898
			140,397		152,898
NET ASSETS			140,397		152,898
UNRESTRICTED FUNDS	10				
* **General funds**		41,715		34,877	
* **Designated funds**		72,053	113,768	94,090	128,968
RESTRICTED FUNDS	10		26,629		23,930
TOTAL FUNDS			140,397		152,898

For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its financial statements for the period in question in accordance with section 476. The directors acknowledge their responsibility for

(a) ensuring that the company keeps accounting records which comply with section 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 company as at the end of its profit and loss for the financial period in accordance with sections 394 and 395, and which otherwise comply the requirements of the Companies Act 2006 relating to the accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 22 June 2024

Signed:

On behalf of the Management Committee

1 BASIS OF PREPARATION

Basis of Accounting
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 2016) - Charities SORP (FRS 102) and with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 ACCOUNTING POLICIES

FUND ACCOUNTING

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

- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

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

INCOMING RESOURCES
Recognition of incoming resources
These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;

- the trustees are virtually certain they will receive the resources; and

- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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

Gifts in kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable

Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

ASSETS
Tangible fixed assets for use by the charity
These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided at the followings rates; fixtures and fittings 10% straight line.

2 ACCOUNTING POLICIES (continued)

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SOFA as incurred.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Operating leases

These are charged to the income and expenditure account as incurred.

3 ANALYSIS OF INCOMING RESOURCES

	This period £	Last year £
Donations and legacies		
On site donations	7,946	21,302
Other donations	58,736	42,371
Grants	-	-
Total	66,682	63,673
Other trading activities		
Special events	22,379	15,920
Corporate fundraising	13,202	-
Total	35,581	15,920

4 ANALYSIS OF RESOURCES EXPENDED

	This period £	Last year £
Raising funds		
Administration and marketing costs	15,657	15,840
Staff Costs	1,293	33,037
	16,950	48,877
Charitable activities		
Donations	81,540	75,660
Purchases	-	2,226
Closing Stock	-	(2,226)
Events	2,667	1,773
Penny Press	-	204
Telescope	5,485	3,776
Badge machine	68	601
Goodbox	211	455
Insurance	1,163	995
Telephone	63	375
Accountancy	3,942	3,834
Sundry expenses	801	2,452
Bank charges	1,069	661
Depreciation	804	603
Total	97,813	91,389
Total	114,763	140,266

5 FIXED ASSETS

	£
Cost	
At 1 December 2022	8,035
Additions	
30 November 2023	8,035
Depreciation	
At 1 December 2022	603
Charge for the year	803
30 November 2023	1,406
Net Book Value	
At 30 November 2023	6,629
At 30 November 2022	7,432

6 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 Trustee remuneration and expenses

No members of the management committee received any remuneration during the year.

No expenses were reimbursed to members of the management committee.

6.2 Fees for examination of the accounts

	This period £	Last year £
Independent examiner's fees for reporting on the accounts	1,640	1,530
	1,640	1,530

7 PAID EMPLOYEES

	This period £	Last year £
7.1 Staff Costs		
Salaries and wages	1,293	30,000
Social Security Costs	-	3,037
Total Staff Costs	1,293	33,037

No employees received employee benefits for the reporting period of more than £60,000.

7.2 Average Number of Staff	-	1

8 DEBTORS AND PREPAYMENTS

Analysis of debtors	This period	Last year
	£	£
Trade debtors	6,597	-
Other debtors	12,425	594
Total	19,022	594

9 CREDITORS AND ACCRUALS

Analysis of creditors	This period	Last year
	£	£
Trade creditors	2,369	2,027
Accruals and deferred income	1,392	2,106
Other creditors	-	9,060
Total	3,761	13,193

10 MOVEMENT IN FUNDS

10.1 Restricted funds held

Fund name	Purpose and restrictions
ALTA	To support conservation of Amur leopards and tigers in the wild
Polar Bear Appeal	To rescue a polar bear in Mexico and develop a polar bear reserve at the park

Purpose of designated funds
Unrestricted funds already committed to projects

10.2 Restricted funds summary

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
ALTA	5,432	-	-	5,432
Polar Bear Appeal	18,498	2,699	-	21,197
Total	23,930	2,699	-	26,629

10.3 **Analysis of net assets between funds**

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	6,629	-	-	6,629
Current assets	38,847	72,053	26,629	137,529
Current liabilities	(3,761)	-	-	(3,761)
Net assets at 30 November 2023	41,715	72,053	26,629	140,397

11 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.
The charity has free use of the property owned by Wild Life Group Limited.

12 TAXATION

As a charity, Wild Life Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and s256 of the Taxation of Charitable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Wild Life Foundation

England & Wales - Charity number 1152642

Accounts

WILD LIFE FOUNDATION
(A company limited by guarantee)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

CHARITY NUMBER:	1152642
COMPANY NUMBER:	08193416

WILD LIFE FOUNDATION

CONTENTS

	Page
MANAGEMENT COMMITTEE REPORT	2-6
INDEPENDENT EXAMINER'S REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
NOTES TO THE ACCOUNTS	10-15

WILD LIFE FOUNDATION

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 NOVEMBER 2022

The Management Committee presents its report and accounts for the year ended 30 November 2022.

Charity information

Management committee	Christopher Webster	Chairman
	Charles Whitbread	
	Martin Hosegood	
	Cheryl Williams	
	Ruth Redfern	
	John Bramah	
	Mark Thomas	
	Neville Williams	
Charity registration number	1152642	
Company registration number	08193416	
Charity registered office	Brockholes Farm Brockholes Lane Branton Doncaster South Yorkshire DN3 3NH	
Independent examiner	Smith Craven Sidings House Sidings Court Doncaster DN4 5NU	
Bankers	HSBC Plc 1 High Street Doncaster DN1 1EE	

Wildlife Foundation (Registered Number: 08193416)

Report of the Board
for the Year Ended 30 November 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 30 November 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)).

Principle Activity

The principal activity of the company is that of:

1. Promoting for the benefit of the public the conservation and welfare of exotic and other species of endangered wildlife both in their natural habitat and in captivity;
2. Advancing the education of the public in relation to exotic and other species of endangered wildlife;
3. Promoting any other purposes connected with the conservation and animal welfare as are charitable according to the law of England and Wales.

Board of Trustees

The management of the charity is the responsibility of the Board of Trustees which has the authority to appoint new trustees and directors. The Company's Board of Trustees consist of: Charles Whitbread, Martin Hosegood, Cheryl Williams, Christopher Webster, Ruth Redfern, John Bramah, Mark Thomas and Neville Williams.

Review of Business

The company is a private company limited by guarantee and is governed by the company's Memorandum and Articles of Association.

Reserves

The Charity has continued to maintain a level of reserves to enable it to continue its day-to-day operations for the foreseeable future on a stable basis. The trustees have maintained their prudent approach to the management of the charity by ensuring a level of reserves equivalent to the normal running costs of the charity for three months which has proved prudent during the Covid crisis although WF has not needed to use these reserves. The trustees review the reserves and future requirements at their regular meetings and continue to maintain the requisite resources as long as economic circumstances allow.

Risk Management

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. The Trustees, along with most of the world did not predict the Covid crisis but significantly reduced grant giving during this period, cut costs and adapted to online fundraising as fundraising sources on site at YWP and fundraising events could not take place.

Structure, Governance and Management

Trustees are appointed by the Board of Trustees; applications for trusteeship are by recommendation of another trustee or by advertisement and are approved by the whole Board. Trustees meet at least twice a year to review the performance and strategy as well as to set operating plans and budgets. All major decisions are made at Board level and must be passed with a majority vote of the trustees present. In order to make a decision a minimum of three members of the board must be present.

Objectives and Activities

Promoting for the benefit of the public the conservation and welfare of exotic and other species of endangered wildlife both in their natural habitat and in captivity. Advancing the education of the public in relation to exotic and other species of endangered wildlife. And promoting any other purpose connected with conservation and animal welfare as are charitable according to the law of England and Wales.

Achievements and Performance

Report on Activity:

This has been the Foundation's nineth full year in which the Trustees set the following aims:

a. To build and promote WF's brand.
b. To continue to implement a comprehensive fundraising strategy.
c. To identify and develop relationships with key partners and stakeholders.
d. To make grants in support of WF's objectives.

Brand Building:

2022 was a year of further developing the brand and profile of WF and further promoting its vision and mission.

The vision is simply:"

"a better world for wild animals"

Wild Life Foundation's mission to deliver its charitable objectives is:

"to connect dynamic communities who promote, conserve and sustain the world's biodiversity and improve animal welfare"

Fundraising post Covid and a difficult economic backdrop

The Fundraising strategy was adapted in the circumstances of the pandemic.

- Fundraising at Yorkshire Wildlife Park was affected negatively for the third successive year. Following two years impacted by the pandemic, the poor economic backdrop in 2022 resulted in reduced visitation to the park. General public concerns about inflation, energy costs and potential recession also reduced the publics propensity to make donations.

- Event donations were curtailed due to the pandemic but a special mention should be made for Curly's Athletes who moved their October 5K run to a virtual event during Covid, raising valuable funds. They returned with a physical run at the Park in April 2022.

-In addition to the above it is entirely appropriate to acknowledge the support of Yorkshire Wildlife Park during this difficult period. The joint YWP/WLF projects that involved YWP staff travelling to Japan, Madagascar and Ghana were postponed. Staff travelled to Madagascar in November 2022 and the Ghana project support is scheduled for March 2023.

-The Foundation were also grateful for two legacy donations that were gifted during the year totalling £15,823.

- The Foundation committed to recruiting a dedicated staff resource specifically for fundraising. This part time post was subsequently appointed in 2021, specifically to look at grant / trust fund applications. After a year the Trustees deemed that this initiative was not bearing fruit and are currently reviewing other fundraising options.

Building Partnerships that will make a difference and Grants:

Grants awarded during this period were:

- Wild Camel Foundation – £1,750. Year 3 of 4. Contributing to school outreach education, Mongolia.
- Instituto Aragua - £17,150. The final year of a project to research and protect the Giant Otter in Cantao, Brazil.
- YWP/West African Primate Conservation Action Ghana. £24,752 of a £74,921 three to four year project grant.
- Ripple Africa - £30,000 of a total of £90,000 over three years supporting sustainable fishing inititives (fish conservation) Lake Malawi.
- Principe Trust - £10,344, Turtle conservation, Principe, West Africa
- Wild Welfare - £10,450. Welfare initiatives for captive bears in Japan.

Financial Review

Expenditure within the year was associated with direct fundraising costs, the largest expenditure in the period. Funds were also committed to ongoing website development and social media campaigns. These areas continue to be developed and are critical for increasing awareness and fundraising capacity.

Income was largely online during this period with only limited on site donations at Yorkshire Wildlife Park during the pandemic for the charities linked with specific animal areas in the Park as detailed previously as well as donations for Project Polar. Project Polar donations remain restricted funds whilst other funds have been released to the charities concerned.

Plans for the Future

In the coming year the Foundation plans include the following areas of work:

- To carry out deferred project work from 2022 to support the work with Wild Welfare in Japan (Brown bear welfare), Helpsimus in Madagascar (lemur conservation) and the West African Primate Conservation Action in Ghana (primate conservation).

- The Foundation also plans to increase engagement and fundraising across different audiences and sectors with on-going marketing strategies for each including individuals, Corporate, Schools, Universities and Colleges, other grant giving bodies. The Foundation is being supported by the marketing agency Bonner and Hindley in this area of activity.

- With the support of YWP the Foundation had the opportunity to bring back fundraising events at the Park including the 5k runs, Bare All for Polar Bears, an annual black tie fundraiser and other events to raise funds in support of the Foundation's objectives.

- The Foundation continues to support the IUCN Climate Change Specialist Group in relation to animals endangered and impacted by climate change.

Statement of the Board and Trustees Responsibilities

Company law and Charity law require the members of the Board of 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 the stewardship of the resources of the Trust for that period. In preparing those financial statements, the Board of Trustees is required to:

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

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

Board of Trustees

During the year some Trustees' were reimbursed expenses incurred on the business of the Trust.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

C R WEBSTER

DATE.....7th July 2023.....

WILD LIFE FOUNDATION

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Wild Life Foundation on the accounts for the year ended 30 November 2022 set out on pages 8 to 15.

Respective responsibilities of Management Committee and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts.
The trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the Act)), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the Management Committee have not met the requirements to ensure that:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kelvin Fitton BA FCA
For and on behalf of Smith Craven
Sidings House
Sidings Court
Doncaster
DN4 5NU

Dated: 7/7/23

WILD LIFE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

YEAR ENDED 30TH NOVEMBER 2022

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Last Year Unrestricted funds £	Last Year Restricted income funds £	Total last year £
INCOMING RESOURCES	3						
Income from:							
- Donations and legacies		59,497	4,176	**63,673**	39,925	1,256	**41,181**
- Charitable activities		-	-	**-**	-	-	**-**
- Other trading activities		15,920	-	**15,920**	10,454	-	**10,454**
- Other income		-	-	**-**	-	-	**-**
Total incoming resources		75,417	4,176	**79,593**	**50,379**	**1,256**	**51,635**
RESOURCES EXPENDED	4						
Expenditure on:							
- Raising funds		48,877	-	**48,877**	32,764	-	**32,764**
- Charitable activities		89,531	1,858	**91,389**	82,073	-	**82,073**
Total resources expended		138,408	1,858	**140,266**	**114,837**	**-**	**114,837**
Net incoming/(outgoing) resources		(62,991)	2,318	**(60,673)**	(64,458)	1,256	**(63,202)**
Total funds brought forward		191,959	21,612	**213,571**	256,417	20,356	**276,773**
Total funds carried forward		128,967	23,930	**152,897**	**191,959**	**21,612**	**213,571**

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

1 BASIS OF PREPARATION

Basis of Accounting
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 2016) - Charities SORP (FRS 102) and with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 ACCOUNTING POLICIES

FUND ACCOUNTING

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

- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

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

INCOMING RESOURCES
Recognition of incoming resources
These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;

- the trustees are virtually certain they will receive the resources; and

- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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

Gifts in kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable

Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

ASSETS
Tangible fixed assets for use by the charity
These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided at the followings rates; fixtures and fittings 10% straight line.

WILD LIFE FOUNDATION

BALANCE SHEET

AT 30TH NOVEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	5	7,432		-	
		7,432		-	
CURRENT ASSETS					
Stocks		2,226		-	
Debtors	8	594		4,746	
Cash at bank and in hand		155,838		216,388	
		158,658		221,134	
CREDITORS: amounts falling due within one year	9	13,193		7,563	
NET CURRENT ASSETS			152,897		213,571
			152,897		213,571
NET ASSETS			152,897		213,571
UNRESTRICTED FUNDS	10				
* **General funds**		34,877		149,518	
* **Designated funds**		94,090	128,967	42,441	191,959
RESTRICTED FUNDS	10		23,930		21,612
TOTAL FUNDS			152,897		213,571

For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its financial statements for the period in question in accordance with section 476. The directors acknowledge their responsibility for

(a) ensuring that the company keeps accounting records which comply with section 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 company as at the end of its profit and loss for the financial period in accordance with sections 394 and 395, and which otherwise comply the requirements of the Companies Act 2006 relating t the accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on

Signed:

On behalf of the Management Committee

2 ACCOUNTING POLICIES (continued)

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SOFA as incurred.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Operating leases

These are charged to the income and expenditure account as incurred.

3 ANALYSIS OF INCOMING RESOURCES

	This period £	Last year £
Donations and legacies		
On site donations	21,302	5,362
Other donations	42,371	35,819
Grants	-	-
Total	63,673	41,181
Other trading activities		
Special events	15,920	1,256
Corporate fundraising	-	9,198
Total	15,920	10,454

4 ANALYSIS OF RESOURCES EXPENDED

	This period £	Last year £
Raising funds		
Administration and marketing costs	15,840	19,730
Staff Costs	33,037	13,034
	48,877	32,764
Charitable activities		
Donations	75,660	74,140
Purchases	2,226	-
Closing Stock	(2,226)	-
Events	1,773	-
Penny Press	204	-
Telescope	3,776	-
Badge machine	601	1,694
Goodbox	455	497
Insurance	995	905
Telephone	375	156
Accountancy	3,834	3,600
Sundry expenses	2,452	957
Bank charges	661	124
Depreciation	603	-
Total	91,389	82,073
Total	140,266	114,837

5 FIXED ASSETS

	£
Cost	
At 1 December 2021	-
Additions	8,035
30 November 2022	8,035
Depreciation	
At 1 December 2021	-
Charge for the year	603
30 November 2022	603
Net Book Value	
At 30 November 2022	**7,432**
At 30 November 2021	-

6 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 Trustee remuneration and expenses

No members of the management committee received any remuneration during the year.

No expenses were reimbursed to members of the management committee.

6.2 Fees for examination of the accounts

	This period £	Last year £
Independent examiner's fees for reporting on the accounts	1,530	1,440
	1,530	1,440

7 PAID EMPLOYEES

	This period £	Last year £
7.1 Staff Costs		
Salaries and wages	30,000	11,847
Social Security Costs	3,037	1,187
Total Staff Costs	33,037	13,034

No employees received employee benefits for the reporting period of more than £60,000.

7.2 Average Number of Staff	1	1

8 DEBTORS AND PREPAYMENTS

Analysis of debtors	This period	Last year
	£	£
Trade debtors	-	3,777
Other debtors	594	969
Total	594	4,746

9 CREDITORS AND ACCRUALS

Analysis of creditors	This period	Last year
	£	£
Trade creditors	2,027	1,545
Accruals and deferred income	2,106	1,800
Other creditors	9,060	4,218
Total	13,193	7,563

10 MOVEMENT IN FUNDS

10.1 Restricted funds held

Fund name	Purpose and restrictions
ALTA	To support conservation of Amur leopards and tigers in the wild
Conservation Champions	To provide core service provisions
Polar Bear Appeal	To rescue a polar bear in Mexico and develop a polar bear reserve at the park

Purpose of designated funds
Unrestricted funds already committed to projects

10.2 Restricted funds summary

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
ALTA	5,432	-	-	5,432
Conservation Champions	1,858	-	1,858	-
Polar Bear Appeal	14,322	4,176	-	18,498
Total	21,612	4,176	1,858	23,930

10.3 **Analysis of net assets between funds**

	General Funds £	Designatec Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	7,432	-	-	7,432
Current assets	40,638	94,090	23,930	158,658
Current liabilities	(13,193)	-	-	(13,193)
Net assets at 30 November 2022	34,877	94,090	23,930	152,897

11 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.
The charity has free use of the property owned by Wild Life Group Limited.

12 TAXATION

As a charity, Wild Life Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and s256 of the Taxation of Charitable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Wild Life Foundation

England & Wales - Charity number 1152642

Accounts

WILD LIFE FOUNDATION
(A company limited by guarantee)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

CHARITY NUMBER: 1152642
COMPANY NUMBER: 08193416

WILD LIFE FOUNDATION

CONTENTS

	Page
MANAGEMENT COMMITTEE REPORT	**2-6**
INDEPENDENT EXAMINER'S REPORT	**7**
STATEMENT OF FINANCIAL ACTIVITIES	**8**
BALANCE SHEET	**9**
NOTES TO THE ACCOUNTS	**10-15**

WILD LIFE FOUNDATION

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 NOVEMBER 2021

The Management Committee presents its report and accounts for the year ended 30 November 2021.

Charity information

Management committee	Christopher Webster Charles Whitbread Martin Hosegood Cheryl Williams Ruth Redfern John Bramah Mark Thomas Neville Williams	Chairman
Charity registration number	1152642	
Company registration number	08193416	
Charity registered office and operational address	Brockholes Farm Brockholes Lane Branton Doncaster South Yorkshire DN3 3NH	
Independent examiner	Smith Craven Chartered Accountants Sidings House Sidings Court Doncaster DN4 5NU	
Bankers	HSBC Plc 1 High Street Doncaster DN1 1EE	

Wild Life Foundation (Registered Number: 08193416)

Report of the Board
for the Year Ended 30 November 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 30 November 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)).

Principle Activity

The principal activity of the company is that of:

1. Promoting for the benefit of the public the conservation and welfare of exotic and other species of endangered wildlife both in their natural habitat and in captivity;
2. Advancing the education of the public in relation to exotic and other species of endangered wildlife;
3. Promoting any other purposes connected with the conservation and animal welfare as are charitable according to the law of England and Wales.

Board of Trustees

The management of the charity is the responsibility of the Board of Trustees which has the authority to appoint new trustees and directors. The Company's Board of Trustees consist of: Charles Whitbread, Martin Hosegood, Cheryl Williams, Christopher Webster, Ruth Redfern, John Bramah, Mark Thomas and Neville Williams.

Review of Business

The company is a private company limited by guarantee and is governed by the company's Memorandum and Articles of Association.

Reserves

The Charity has continued to maintain a level of reserves to enable it to continue its day-to-day operations for the foreseeable future on a stable basis. The trustees have maintained their prudent approach to the management of the charity by ensuring a level of reserves equivalent to the normal running costs of the charity for three months which has proved prudent during the Covid crisis although Wild Life Foundation has not needed to use these reserves. The trustees review the reserves and future requirements at their regular meetings and continue to maintain the requisite resources as long as economic circumstances allow.

Risk Management

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. The Trustees, along with most of the world did not predict the Covid crisis but significantly reduced grant giving during this period, cut costs and adapted to online fundraising as fundraising sources on site at YWP and limited fundraising events were halted for a while, recommencing with the Curly's Run for Wildlife in October 2021.

Structure, Governance and Management

Trustees are appointed by the Board of Trustees; applications for trusteeship are by recommendation of another trustee or by advertisement and are approved by the whole Board. Trustees meet at least twice a year to review the performance and strategy as well as to set operating plans and budgets. All major decisions are made at Board level and must be passed with a majority vote of the trustees present. In order to make a decision a minimum of three members of the board must be present.

Objectives and Activities

Promoting for the benefit of the public the conservation and welfare of exotic and other species of endangered wildlife both in their natural habitat and in captivity. Advancing the education of the public in relation to exotic and other species of endangered wildlife. and promoting any other purpose connected with conservation and animal welfare as are charitable according to the law of England and Wales.

Achievements and Performance

Report on Activity:

This has been the Foundation's eighth full year in which the Trustees set the following aims:

a. To build and promote Wild Life Foundation's brand.
b. To continue to implement a comprehensive fundraising strategy.
c. To identify and develop relationships with key partners and stakeholders.
d. To make grants in support of Wild Life Foudation's objectives.

Brand Building:

2021 was a year of further developing the brand and profile of Wild Life Foundation and further promoting its vision and mission.

The vision is simply:"

"a better world for wild animals"

Wild Life Foundation's mission to deliver its charitable objectives is:

"to connect dynamic communities who promote, conserve and sustain the world's biodiversity and improve animal welfare"

Fundraising during Covid

The Fundraising strategy was adapted in the circumstances of the pandemic.

- Fundraising at Yorkshire Wildlife Park was affected (when the park was not in lockdown) as cash onsite collections were ceased but donations were received through post and online including Just Giving / Mydonate. Later in the year contactless donations were enabled on park on the badge machines.

- Event donations were curtailed due to the pandemic but a special mention should be made for Curly's Athetes who moved their cancelled 5k runs that would have been held at YWP to virtual runs and raised valuable funds that way and were able to hold their October run at the Park when restrictions were lifted.

- The Foundation committed to recruiting a dedicated staff resource specifically for fundraising. This post was confirmed in June, specifically to look at grant / trust fund applications.

In addition to the above it is entirely appropriate to acknowledge the support of Yorkshire Wildlife Park during this difficult period, although the joint YWP / Wild Life Foundation projects that would have involved YWP staff travelling to help with projects in Japan, Madagascar and Ghana were all postponed for a second year.

Building Partnerships that will make a difference and Grants:

Previously awarded grants continued during this period were:

- Instituto Aragua - £9,638. Year three of a 3 year project to research and protect the Giant Otter in Cantao, Brazil.
- Wild Camel Foundation (WCF) - £1,750. YWPF provides support for an education centre in Mongolia to engage local communities in the protection of the wild camels and the work of the WCF breeding centre and release programme. Year 3 of a 3 year programme.
- Flora and Fauna International - £11,850. The third of three annual payments to help protect and conserve the Black Rhino population in Sera reserve, Kenya.
- YWP/West African Primate Conservation Action Ghana application Year two of a £74,921 three year project grant. Year one payment £10,000.
- YWP / Helpsimus Madagascar Project Year two of a £23,000 grant from 2020 -2022. Year one payment £10,000.
- Ripple Africa

New grants awarded during this period were

- Enhancing Sea Turtle Conservation on Principe Island, through the use of innovative technologies: 3 year grant £11,137 in May 2021, £10,344 in May 2022 and £10,344 in May 2023.
- Continuation of Malawi Fishing Project: A further 3 year grant was awarded to Ripple Africa (subject to clear annual targets)in October 2021 of £30k per annum for 2022/23/24. – MOU currently being finalised to commence in 2022.

Financial Review

Expenditure within the year was associated with direct fundraising costs, the largest expenditure in the period. Funds were also committed to a new website development and social media campaigns. These areas continue to be developed (a new website for a 2022 launch) which is critical for increasing awareness and fundraising capacity.

Income was still largely online during this period with only limited on site donations at Yorkshire Wildlife Park during the pandemic for the charities linked with specific animal areas in the Park as detailed previously as well as donations for Project Polar. Project Polar donations remain restricted funds.

Plans for the Future

In the coming year the Foundation plans include the following areas of work:

- To carry out deferred project work from 2021 to support the work with Wild Welfare in Japan (Brown bear welfare), Helpsimus in Madagascar (lemur conservation) and the West African Primate Conservation Action in Ghana (primate conservation).

- To rebrand the Yorkshire Wildlife Park Foundation to become the Wild Life Foundation to facilitate fundraising beyond Yorkshire Wildlife Park and develop a network of fundraising volunteers.
- Continue to build partnership projects and apply for appropriate grants and trusts for these projects

- The Foundation also plans to increase engagement and fundraising across different audiences and sectors with on-going marketing strategies for each including individuals, Corporate, Schools, Universities and Colleges, other grant giving bodies. The Foundation continues to be supported by the marketing agency Bonner and Hindley in this area of activity.

- With the support of YWP the Foundation has the opportunity to bring back fundraising events at the Park and develop a programme of future events to secure new fundraising opportunities

- The Foundation continues to support the IUCN Climate Change Specialist Group in relation to animals endangered and impacted by climate change.

Statement of the Board and Trustees Responsibilities

Company law and Charity law require the members of the Board of 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 the stewardship of the resources of the Trust for that period. In preparing those financial statements, the Board of Trustees is required to:

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

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

Board of Trustees

During the year all meetings were held on-line so no Trustees' were reimbursed expenses incurred on the business of the Trust.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

C R WEBSTER

DATE 31st May 2022

WILD LIFE FOUNDATION

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Wild Life Foundation on the accounts for the year ended 30 November 2021 set out on pages 8 to 15.

Respective responsibilities of Management Committee and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts.
The trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the Act)), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the Management Committee have not met the requirements to ensure that:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kelvin Fitton BA FCA
For and on behalf of Smith Craven
Chartered Accountants
Sidings Court
Doncaster

Dated: 31/5/22

WILD LIFE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

YEAR ENDED 30TH NOVEMBER 2021

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Last Year Unrestricted funds £	Last Year Restricted income funds £	Total last year £
INCOMING RESOURCES	3						
Income from:							
- Donations and legacies		39,925	1,256	**41,181**	45,246	2,681	**47,927**
- Charitable activities		-	-	**-**	-	-	**-**
- Other trading activities		10,454	-	**10,454**	12,832	-	**12,832**
- Other income		-	-	**-**	-	-	**-**
Total incoming resources		50,379	1,256	**51,635**	**58,078**	**2,681**	**60,759**
RESOURCES EXPENDED	4						
Expenditure on:							
- Raising funds		32,764	-	**32,764**	9,600	-	**9,600**
- Charitable activities		82,073	-	**82,073**	53,679	0	**53,679**
Total resources expended		114,837	-	**114,837**	**63,279**	**0**	**63,279**
Net incoming/(outgoing) resources		(64,458)	1,256	**(63,202)**	(5,201)	2,681	**(2,520)**
Total funds brought forward		256,418	20,356	**276,774**	261,618	17,675	**279,294**
Total funds carried forward		191,959	21,612	**213,571**	**256,417**	**20,356**	**276,774**

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

WILD LIFE FOUNDATION

BALANCE SHEET

AT 30TH NOVEMBER 2021

	Note	2021 £	2021 £	2020 £	2020 £
CURRENT ASSETS					
Debtors	7	4,746		19,901	
Cash at bank and in hand		216,388		259,212	
		221,134		279,113	
CREDITORS: amounts falling due within one year	8	7,563		2,340	
NET CURRENT ASSETS			213,571		276,773
			213,571		276,773
NET ASSETS			213,571		276,773
UNRESTRICTED FUNDS	9				
* **General funds**		149,518		181,053	
* **Designated funds**		42,441	191,959	75,364	256,417
RESTRICTED FUNDS	9		21,612		20,356
TOTAL FUNDS			213,571		276,773

For the year ended 30 November 2020 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its financial statements for the period in question in accordance with section 476. The directors acknowledge their responsibility for

(a) ensuring that the company keeps accounting records which comply with section 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 company as at the end of its profit and loss for the financial period in accordance with sections 394 and 395, and which otherwise comply the requirements of the Companies Act 2006 relating t the accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on

Signed:

On behalf of the Management Committee

1 BASIS OF PREPARATION

Basis of Accounting
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 2016) - Charities SORP (FRS 102) and with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 ACCOUNTING POLICIES

FUND ACCOUNTING

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

- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

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

INCOMING RESOURCES
Recognition of incoming resources
These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;

- the trustees are virtually certain they will receive the resources; and

- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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

Gifts in kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable

Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

2 ACCOUNTING POLICIES (continued)

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SOFA as incurred.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Operating leases

These are charged to the income and expenditure account as incurred.

ASSETS

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided at the followings rates; office equipment 20% reducing balance, computer equipment 3 years on cost.

3 ANALYSIS OF INCOMING RESOURCES

	This period £	Last year £
Donations and legacies		
On site donations	5,362	3,354
Other donations	35,819	44,573
Grants	-	-
Total	41,181	47,927
Other trading activities		
Special events	1,256	2,681
Corporate fundraising	9,198	10,151
Total	10,454	12,832

4 ANALYSIS OF RESOURCES EXPENDED

	This period £	Last year £
Raising funds		
Administration and marketing costs	19,730	9,600
Staff Costs	13,034	-
	32,764	9,600
Charitable activities		
Donations	74,140	44,733
Events	-	327
Telescope	-	862
Badge machine	1,694	2,292
Goodbox	497	-
Insurance	905	-
Telephone	156	-
Accountancy	3,600	4,800
Sundry expenses	957	501
Bank charges	124	164
Total	82,073	53,679
Total	114,837	63,279

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Trustee remuneration and expenses

No members of the management committee received any remuneration during the year.

No expenses were reimbursed to members of the management committee.

5.2 Fees for examination of the accounts

	This period £	Last year £
Independent examiner's fees for reporting on the accounts	1,440	1,440
	1,440	1,440

6 PAID EMPLOYEES

	This period £	Last year £
6.1 Staff Costs		
Salaries and wages	11,847	-
Social Security Costs	1,187	-
Total Staff Costs	13,034	-

No employees received employee benefits for the reporting period of more than £60,000.

6.2 Average Number of Staff	1	-

7 DEBTORS AND PREPAYMENTS

Analysis of debtors	This period £	Last year £
Trade debtors	3,777	-
Other debtors	969	19,901
Total	4,746	19,901

8 CREDITORS AND ACCRUALS

Analysis of creditors	This period £	Last year £
Trade creditors	1,545	540
Accruals and deferred income	1,800	1,800
Other creditors	4,218	-
Total	7,563	2,340

9 MOVEMENT IN FUNDS

9.1 Restricted funds held

Fund name	Purpose and restrictions
ALTA	To support conservation of Amur leopards and tigers in the wild
Conservation Champions	To provide core service provisions
Polar Bear Appeal	To rescue a polar bear in Mexico and develop a polar bear reserve at the park

Purpose of designated funds
Unrestricted funds already committed to projects

9.2 Restricted funds summary

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
ALTA	5,432	-	-	5,432
Conservation Champions	1,858	-	-	1,858
Polar Bear Appeal	13,066	1,256	-	14,322
Total	20,356	1,256	-	21,612

9.3 Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	-	-	-
Current assets	157,081	42,441	21,612	221,134
Current liabilities	(7,563)	-	-	(7,563)
Net assets at 30 November 2021	149,518	42,441	21,612	213,571

10 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.
The charity has free use of the property owned by Wild Life Group Limited.

11 TAXATION

As a charity, Wild Life Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and s256 of the Taxation of Charitable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Wild Life Foundation

England & Wales - Charity number 1152642

Accounts

YORKSHIRE WILDLIFE PARK FOUNDATION
(A company limited by guarantee)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

CHARITY NUMBER:	1152642
COMPANY NUMBER:	08193416

YORKSHIRE WILDLIFE PARK FOUNDATION

CONTENTS

	Page
MANAGEMENT COMMITTEE REPORT	2-6
INDEPENDENT EXAMINER'S REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
NOTES TO THE ACCOUNTS	10-15

YORKSHIRE WILDLIFE PARK FOUNDATION

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 NOVEMBER 2020

The Management Committee presents its report and accounts for the year ended 30 November 2020.

Charity information

Management committee	Christopher Webster	Chairman
	Charles Whitbread	
	Martin Hosegood	
	Cheryl Williams	
	Ruth Redfern	
	John Bramah	
	Mark Thomas	
	Neville Williams	
Charity registration number	1152642	
Company registration number	08193416	
Charity registered office and operational address	Brockholes Farm Brockholes Lane Branton Doncaster South Yorkshire DN3 3NH	
Independent examiner	Smith Craven Chartered Accountants Sidings House Sidings Court Doncaster DN4 5NU	
Bankers	HSBC Plc 1 High Street Doncaster DN1 1EE	

Yorkshire Wildlife Park Foundation (Registered Number: 08193416)

Report of the Board
for the Year Ended 30 November 2020

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 30 November 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)).

Principle Activity

The principal activity of the company is that of:

1. Promoting for the benefit of the public the conservation and welfare of exotic and other species of endangered wildlife both in their natural habitat and in captivity;
2. Advancing the education of the public in relation to exotic and other species of endangered wildlife;
3. Promoting any other purposes connected with the conservation and animal welfare as are charitable according to the law of England and Wales.

Board of Trustees

The management of the charity is the responsibility of the Board of Trustees which has the authority to appoint new trustees and directors. The Company's Board of Trustees consist of: Charles Whitbread, Martin Hosegood, Cheryl Williams, Christopher Webster, Ruth Redfern, John Bramah, Mark Thomas and Neville Williams.

Review of Business

The company is a private company limited by guarantee and is governed by the company's Memorandum and Articles of Association.

Reserves

The Charity has continued to maintain a level of reserves to enable it to continue its day-to-day operations for the foreseeable future on a stable basis. The trustees have maintained their prudent approach to the management of the charity by ensuring a level of reserves equivalent to the normal running costs of the charity for three months which has proved prudent during the Covid crisis although YWPF has not needed to use these reserves. The trustees review the reserves and future requirements at their regular meetings and continue to maintain the requisite resources as long as economic circumstances allow.

Risk Management

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future. The Trustees, along with most of the world did not predict the Covid crisis but significantly reduced grant giving during this period, cut costs and adapted to online fundraising as fundraising sources on site at YWP and fundraising events could not take place.

Structure, Governance and Management

Trustees are appointed by the Board of Trustees; applications for trusteeship are by recommendation of another trustee or by advertisement and are approved by the whole Board. Trustees meet at least twice a year to review the performance and strategy as well as to set operating plans and budgets. All major decisions are made at Board level and must be passed with a majority vote of the trustees present. In order to make a decision a minimum of three members of the board must be present.

Objectives and Activities

Promoting for the benefit of the public the conservation and welfare of exotic and other species of endangered wildlife both in their natural habitat and in captivity. Advancing the education of the public in relation to exotic and other species of endangered wildlife. and promoting any other purpose connected with conservation and animal welfare as are charitable according to the law of England and Wales.

Achievements and Performance

Report on Activity:

This has been the Foundation's seventh full year in which the Trustees set the following aims:

a. To build and promote YWPF's brand.
b. To continue to implement a comprehensive fundraising strategy.
c. To identify and develop relationships with key partners and stakeholders.
d. To make grants in support of YWPF's objectives.

Brand Building:

2020 was a year of further developing the brand and profile of YWPF and further promoting its vision and mission.

The vision is simply:"

"a better world for wild animals"

YWPF's mission to deliver its charitable objectives is:

"to connect dynamic communities who promote, conserve and sustain the world's biodiversity and improve animal welfare"

Fundraising during Covid

The Fundraising strategy was adapted in the circumstances of the pandemic.

- Fundraising at Yorkshire Wildlife Park was affected (when the park was not in lockdown) as cash onsite collections were ceased but donations were received through post and online including Just Giving / Mydonate. Later in the year contactless donations were enabled on park on the badge machines.

- Event donations were curtailed due to the pandemic but a special mention should be made for Curly's Athetes who moved their cancelled 5k runs that would have been held at YWP to virtual runs and raised valuable funds that way.

- The Foundation committed to recruiting a dedicated staff resource specifically for fundraising. This post has subsequently been appointed in 2021, specifically to look at grant / trust fund applications.

In addition to the above it is entirely appropriate to acknowledge the support of Yorkshire Wildlife Park during this difficult period, although the joint YWP / YWPF projects that would have involved YWP staff travelling to help with projects in Japan, Madagascar and Ghana were all postponed.

Building Partnerships that will make a difference and Grants:

Grants awarded during this period were:

- Wildcare Foundation - £3,245. The Wildcare Institute, based at St Louis Zoo which is working on protecting and researching a wildlife corridor in Misiones, Argentina .The final year of a 3 year programme.
- Instituto Aragua - £9,638. Year two of a 3 year project to research and protect the Giant Otter in Cantao, Brazil.
- Wild Camel Foundation (WCF) - £1,750. YWPF provides support for an education centre in Mongolia to engage local communities in the protection of the wild camels and the work of the WCF breeding centre and release programme. Year 2 of a 3 year programme.
- Flora and Fauna International - £11,850. The second of three annual payments to help protect and conserve the Black Rhino population in Sera reserve, Kenya.
- YWP/West African Primate Conservation Action Ghana application Year one of a £74,921 three year project grant. Year one payment £10,000.
- YWP / Helpsimus Madagascar Project Year one of a £23,000 grant from 2020 -2022. Year one payment £10,000.

Financial Review

Expenditure within the year was associated with direct fundraising costs, the largest expenditure in the period. Funds were also committed to ongoing website development and social media campaigns. These areas continue to be developed (a new website is in development for a 2021 launch) and are critical for increasing awareness and fundraising capacity.

Income was largely online during this period with only limited on site donations at Yorkshire Wildlife Park during the pandemic for the charities linked with specific animal areas in the Park as detailed previously as well as donations for Project Polar. Project Polar donations remain restricted funds whilst other funds have been released to the charities concerned. There was also a £6k legacy and a £7k donation from the Tui Care Foundation.

Plans for the Future

In the coming year the Foundation plans include the following areas of work:

- To carry out deferred project work from 2020 to support the work with Wild Welfare in Japan (Brown bear welfare), Helpsimus in Madagascar (lemur conservation) and the West African Primate Conservation Action in Ghana (primate conservation).

- Appoint an experienced fundraiser to work for the Foundation 3 days a week on grant and trust applications.

- The Foundation also plans to increase engagement and fundraising across different audiences and sectors with on-going marketing strategies for each including individuals, Corporate, Schools, Universities and Colleges, other grant giving bodies. The Foundation is being supported by the marketing agency Bonner and Hindley in this area of activity.

- With the support of YWP the Foundation has the opportunity to bring back fundraising events at the Park when pandemic restrictions allow including the 5k runs, Bare All for Polar Bears and other events to raise funds in support of the Foundation's objectives.

- The Foundation continues to support the IUCN Climate Change Specialist Group in relation to animals endangered and impacted by climate change. A workshop was held at YWP in January 2020.

Statement of the Board and Trustees Responsibilities

Company law and Charity law require the members of the Board of 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 the stewardship of the resources of the Trust for that period. In preparing those financial statements, the Board of Trustees is required to:

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

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

Board of Trustees

During the year some Trustees' were reimbursed expenses incurred on the business of the Trust.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Chris Webster

C R WEBSTER

DATE....21st May 2021

YORKSHIRE WILDLIFE PARK FOUNDATION

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Yorkshire Wildlife Park Foundation on the accounts for the year ended 30 November 2020 set out on pages 8 to 15.

Respective responsibilities of Management Committee and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts.
The trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the Act)), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the Management Committee have not met the requirements to ensure that:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kelvin Fitton BA FCA
For and on behalf of Smith Craven
Chartered Accountants
Sidings Court
Doncaster

Dated: 21/5/21

YORKSHIRE WILDLIFE PARK FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

YEAR ENDED 30TH NOVEMBER 2020

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Last Year Unrestricted funds £	Last Year Restricted income funds £	Total last year £
INCOMING RESOURCES	3						
Income from:							
- Donations and legacies		45,246	2,681	**47,927**	112,027	13,594	**125,621**
- Charitable activities		-	-	**-**	-	-	**-**
- Other trading activities		12,832	-	**12,832**	46,031	-	**46,031**
- Other income		-	-	**-**	1,045	-	**1,045**
Total incoming resources		58,078	2,681	**60,759**	**159,104**	**13,594**	**172,698**
RESOURCES EXPENDED	4						
Expenditure on:							
- Raising funds		9,600	-	**9,600**	15,999	-	**15,999**
- Charitable activities		53,679	-	**53,679**	37,670	79,314	**116,984**
Total resources expended		63,279	-	**63,279**	**53,669**	**79,314**	**132,983**
Net incoming/(outgoing) resources		(5,201)	2,681	**(2,520)**	105,435	(65,720)	**39,715**
Total funds brought forward		261,619	17,675	**279,294**	156,185	83,395	**239,579**
Total funds carried forward		256,417	20,356	**276,773**	**261,619**	**17,675**	**279,294**

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

YORKSHIRE WILDLIFE PARK FOUNDATION

BALANCE SHEET

AT 30TH NOVEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
CURRENT ASSETS					
Debtors	7	19,901		22,062	
Cash at bank and in hand		259,212		288,305	
		279,113		310,367	
CREDITORS: amounts falling due within one year	8	2,340		31,074	
NET CURRENT ASSETS			276,773		279,294
			276,773		279,294
NET ASSETS			276,773		279,294
UNRESTRICTED FUNDS	9				
* **General funds**		181,053		228,169	
* **Designated funds**		75,364	256,417	33,450	261,619
RESTRICTED FUNDS	9		20,356		17,675
TOTAL FUNDS			276,773		279,294

For the year ended 30 November 2020 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its financial statements for the period in question in accordance with section 476. The directors acknowledge their responsibility for

(a) ensuring that the company keeps accounting records which comply with section 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 company as at the end of its profit and loss for the financial period in accordance with sections 394 and 395, and which otherwise comply the requirements of the Companies Act 2006 relating t the accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 27th May 2021

Signed: Chris Webb

On behalf of the Management Committee

1 BASIS OF PREPARATION

Basis of Accounting
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 2016) - Charities SORP (FRS 102) and with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

2 ACCOUNTING POLICIES

FUND ACCOUNTING

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

- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

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

INCOMING RESOURCES
Recognition of incoming resources
These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;

- the trustees are virtually certain they will receive the resources; and

- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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

Gifts in kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable

Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

2 ACCOUNTING POLICIES (continued)

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SOFA as incurred.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Operating leases

These are charged to the income and expenditure account as incurred.

ASSETS

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided at the followings rates; office equipment 20% reducing balance, computer equipment 3 years on cost.

POST BALANCE SHEET EVENTS - COVID 19

During the period to 30 November 2020, a global pandemic started which caused the temporary reduction in the entity's operations. The magnitude of this pandemic not only affected the operations of the charity. but also the world economy.

The trustees are satisfied that the entity is a going concern after considering and absorbing the intial impact of the Covid-19 pandemic. The trustees have concluded that the effects of Covid are non-adjusting to the charities ability to continue delivery of its primary aims.

3 ANALYSIS OF INCOMING RESOURCES

	This period £	Last year £
Donations and legacies		
On site donations	3,354	26,673
Other donations	44,573	98,948
Grants	-	-
Total	47,927	125,621
Other trading activities		
Special events	2,681	31,011
Corporate fundraising	10,151	15,020
Total	12,832	46,031
Other income		
Directors expenses not claimed	-	1,045
Total	-	1,045

4 ANALYSIS OF RESOURCES EXPENDED

	This period £	Last year £
Raising funds		
Administration and marketing costs	9,600	15,999
	9,600	15,999
Charitable activities		
Travelling expenses	-	469
Donations	44,733	82,038
Events	327	7,746
Penny Press	-	195
Telescope	862	5,335
Badge machine	2,292	13,549
Insurance	-	308
Accountancy	4,800	6,060
Sundry expenses	501	199
Bad debts	-	900
Bank charges	164	184
Total	53,679	116,984
Total	63,279	132,983

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Trustee remuneration and expenses

No members of the management committee received any remuneration during the year.

No expenses were reimbursed to members of the management committee.

5.2 Fees for examination of the accounts

	This period £	Last year £
Independent examiner's fees for reporting on the accounts	1,440	1,440
	1,440	1,440

6 PAID EMPLOYEES

6.1 There were no paid employees during the current or previous year

7 DEBTORS AND PREPAYMENTS

Analysis of debtors	This period £	Last year £
Trade debtors	-	21,034
Other debtors	19,901	1,028
Total	19,901	22,062

8 CREDITORS AND ACCRUALS

Analysis of creditors	This period £	Last year £
Trade creditors	540	29,274
Accruals and deferred income	1,800	1,800
Total	2,340	31,074

9 MOVEMENT IN FUNDS

9.1 Restricted funds held

Fund name	Purpose and restrictions
ALTA	To support conservation of Amur leopards and tigers in the wild
Conservation Champions	To provide core service provisions
Polar Bear Appeal	To rescue a polar bear in Mexico and develop a polar bear reserve at the park

Purpose of designated funds

Unrestricted funds already committed to projects

9.2 Restricted funds summary

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
ALTA	5,432	-	-	5,432
Conservation Champions	1,858	-	-	1,858
Polar Bear Appeal	10,385	2,681	-	13,066
Total	17,675	2,681	-	20,356

9.3 Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	-	-	-
Current assets	183,393	75,364	20,356	279,113
Current liabilities	(2,340)	-	-	(2,340)
Net assets at 30 November 2020	181,053	75,364	20,356	276,773

10 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.
The charity has free use of the property owned by Wildlife Group Limited.

11 TAXATION

As a charity, Yorkshire Wildlife Foundation is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 and s256 of the Taxation of Charitable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.