

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**

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

## **Wild Life Foundation (Registered Number: 08193416)**

### Report of the Board for the Year Ended 30 November 2023

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 2023. 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, 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 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.

## **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 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 fulfill 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 Charlty 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 22<sup>nd</sup> 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

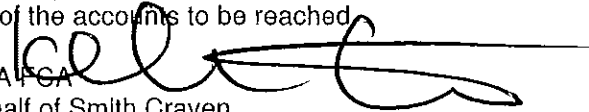
My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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<br>£ | Restricted Income funds<br>£ | Total this period<br>£ | Last Year Unrestricted funds<br>£ | Last Year Restricted Income funds<br>£ | Total last year<br>£ |
|--|------|-------------------------|------------------------------|------------------------|-----------------------------------|--|----------------------|
| <b>INCOMING RESOURCES</b>                | 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                           |      | -                       | -                            | -                      | -                                 | -                                      | -                    |
| <b>Total incoming resources</b>          |      | <u>99,564</u>           | <u>2,699</u>                 | <u>102,263</u>         | <u>75,417</u>                     | <u>4,176</u>                           | <u>79,593</u>        |
| <b>RESOURCES EXPENDED</b>                | 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               |
| <b>Total resources expended</b>          |      | <u>114,763</u>          | <u>-</u>                     | <u>114,763</u>         | <u>138,408</u>                    | <u>1,858.00</u>                        | <u>140,266</u>       |
| <b>Net Incoming/(outgoing) resources</b> |      | (15,199)                | 2,699                        | (12,500)               | (62,991)                          | 2,318                                  | (60,673)             |
| <b>Total funds brought forward</b>       |      | <u>128,968</u>          | <u>23,930</u>                | <u>152,898</u>         | <u>191,959</u>                    | <u>21,612</u>                          | <u>213,571</u>       |
| <b>Total funds carried forward</b>       |      | <u>113,768</u>          | <u>26,629</u>                | <u>140,397</u>         | <u>128,968</u>                    | <u>23,930</u>                          | <u>152,898</u>       |

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 | £              | £              | 2022           | £       |
|---|------|----------------|------|----------------|----------------|----------------|---------|
| <b>FIXED ASSETS</b>                                   |      |                |      |                |                |                |         |
| Tangible assets                                       | 5    | 6,629          |      |                | 7,432          |                |         |
|   |      | <u>6,629</u>   |      |                | <u>7,432</u>   |                |         |
| <b>CURRENT ASSETS</b>                                 |      |                |      |                |                |                |         |
| Stocks  |      | 2,226          |      |                | 2,226          |                |         |
| Debtors   | 8    | 19,022         |      |                | 594            |                |         |
| Cash at bank and in hand                              |      | 116,281        |      |                | 155,838        |                |         |
|   |      | <u>137,529</u> |      |                | <u>158,658</u> |                |         |
| <b>CREDITORS: amounts falling due within one year</b> | 9    | <u>3,761</u>   |      |                | <u>13,193</u>  |                |         |
| <b>NET CURRENT ASSETS</b>                             |      |                |      | <u>140,397</u> |                | <u>152,898</u> |         |
|   |      |                |      | <u>140,397</u> |                | <u>152,898</u> |         |
| <b>NET ASSETS</b>                                     |      |                |      | <u>140,397</u> |                | <u>152,898</u> |         |
| <b>UNRESTRICTED FUNDS</b>                             |      |                |      |                |                |                |         |
| * General funds                                       | 10   | 41,715         |      |                | 34,877         |                |         |
| * Designated funds                                    |      | <u>72,053</u>  |      | 113,768        | <u>94,090</u>  |                | 128,868 |
| <b>RESTRICTED FUNDS</b>                               | 10   |                |      | 26,629         |                |                | 23,930  |
| <b>TOTAL FUNDS</b>                                    |      |                |      | <u>140,397</u> |                | <u>152,898</u> |         |

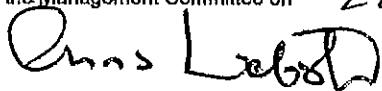
For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its financial statements for the period in question in accordance with section 476. The directors acknowledge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

# WILD LIFE FOUNDATION

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH NOVEMBER 2023

### 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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30TH NOVEMBER 2023

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

**WILD LIFE FOUNDATION  
NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**4 ANALYSIS OF RESOURCES EXPENDED**

|                                    | This period       | Last year         |
|------------------------------------|-------------------|-------------------|
|                                    | £                 | £                 |
| <b>Raising funds</b>               |                   |                   |
| Administration and marketing costs | 15,657            | 15,840            |
| Staff Costs                        | 1,293             | 33,037            |
|                                    | <hr/> 16,950      | <hr/> 48,877      |
| <b>Charitable activities</b>       |                   |                   |
| 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                              | <hr/> 97,813      | <hr/> 91,389      |
| <br>Total                          | <br><hr/> 114,763 | <br><hr/> 140,266 |

**WILD LIFE FOUNDATION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**5 FIXED ASSETS**

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

**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        |
| <u>1,640</u>  | <u>1,530</u> |

**7 PAID EMPLOYEES**

**7.1 Staff Costs**

|                          | This period         | Last year            |
|--------------------------|---------------------|----------------------|
|                          | £                   | £                    |
| Salaries and wages       | 1,293               | 30,000               |
| Social Security Costs    | -                   | 3,037                |
| <b>Total Staff Costs</b> | <u><u>1,293</u></u> | <u><u>33,037</u></u> |

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

**7.2 Average Number of Staff**

- 1

**WILD LIFE FOUNDATION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

**8 DEBTORS AND PREPAYMENTS**

| Analysis of debtors | This period<br>£ | Last year<br>£ |
|---------------------|------------------|----------------|
| Trade debtors       | 6,597            | -              |
| Other debtors       | 12,425           | 594            |
| <b>Total</b>        | <b>19,022</b>    | <b>594</b>     |

**9 CREDITORS AND ACCRUALS**

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

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



**WILD LIFE FOUNDATION**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

**10.3 Analysis of net assets between funds**

|                                | <b>General<br/>Funds<br/>£</b> | <b>Designated<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>£</b> |
|--------------------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| 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.