

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

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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 Charles Whitbread Cheryl Williams Ruth Redfern John Bramah Mark Thomas Neville Williams Nathalie Wissink	Chairman
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Charity registration number 1152642

Company registration number 08193416

Charity registered office
Brockholes Farm
Brockholes Lane
Branton
Doncaster
South Yorkshire
DN3 3NH

Independent examiner
Xelnadin 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 / Mydonale 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 / WLF 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 in situ 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.....

Chris Webster
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 Xelnadln Doncaster
Sidings House
Sidings Court
Doncaster
DN4 5NU

Dated: 22/10/2025

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

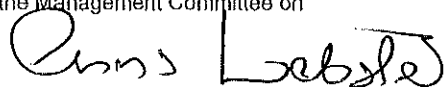
For the year ended 30 November 2024 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its financial statements for the period in question in accordance with section 476. The directors acknowledge 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 following rates; fixtures and fittings 10% straight line.

WILD LIFE FOUNDATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH NOVEMBER 2024

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
	<hr/> 15,220	<hr/> 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	<hr/> 96,366	<hr/> 97,813
Total	<hr/> 111,586	<hr/> 114,763

WILD LIFE FOUNDATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH NOVEMBER 2024

6 FIXED ASSETS

	£
Cost	
At 1 December 2024	8,035
Additions	
30 November 2024	<u>8,035</u>
Depreciation	
At 1 December 2024	1,406
Charge for the year	804
30 November 2024	<u>2,210</u>
Net Book Value	
At 30 November 2024	<u>5,825</u>
At 30 November 2023	<u>8,629</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	1,640	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
Social Security Costs	-	-
Total Staff Costs	<u>-</u>	<u>1,293</u>

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

7.2 Average Number of Staff

- -

WILD LIFE FOUNDATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

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

WILD LIFE FOUNDATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

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.