HOWL

England & Wales · Charity number 1159159

Details

Other names	Wildlife Education Foundation
Status	Registered
Legal form	CIO
Registered	2014-11-11
Register	View on the Charity Commission register

Contact

Address	Team AM Ltd Unit 17 Sarum Complex Salisbury Road Uxbridge UB8 2RZ
Phone	01895274340

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE EDUCATION, MONITORING AND PERSUASION AGAINST THE ILLEGAL HUNTING OF WILDLIFE WITH HOUNDS.

Activities: For the benefit of the public to relieve the suffering of animals in need of care and attentionand, in particular, to provide education, monitoring and persuasion against the illegal huntingof wildlife with hounds.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£60	£9,416	-	-
2024-05-31	£60	£1,222	-	-
2023-05-31	£1,160	£2,126	-	-
2022-05-31	£442	£4,142	-	-
2021-05-31	£3,250	£8,606	-	-

Trustees

Name	Role	Appointed
AUBREY THOMAS		2014-11-11
Helen Therea Ascott		2021-11-24
SIMON RUSSELL		2014-11-11

Accounts

Charity registration number: 1159159

Wildlife Education Trust (formerly known as HOWL)

Annual Report and Financial Statements

for the Year Ended 31 May 2025

Wildlife Education Trust (formerly known as HOWL)

Annual Report and Financial statements

Contents

Reference and Administrative Details

Trustees:	Aubrey Thomas Simon Russell Helen Therea Ascott Carey Jurczyk
Charity Registration number:	1159159
Principal Office:	Unit 17 Sarum Complex Salisbury Road Uxbridge Industrial Estate Uxbridge Middlesex UB8 2RZ
Independent Examiner:	MRK Financial Management Ltd 20 Fairview Crescent Harrow, Middlesex England, HA2 9UD

Trustees' Report

The trustees present their annual report together with the financial statements of the charity for the year ended 31 May 2025.

Objectives

The charity's objective is "For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular to provide education, monitoring and persuasion against the illegal hunting of wildlife with hounds."

Achievements in the year

During the year the charity held monthly public advocacy events in support of its objectives

Public Benefit

The charity has continued to provide advocacy, advice and information to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The Charity is a registered as a Charitable Incorporated Organisation and is subject to its Governing Document dated 11 November 2014.

Financial review

During the year the charity had net excess of expenditure over income of £9356. Unrestricted reserves at the end of the year was £3324.

Change of name

On 20 January 2023 the Charity's name was changed from HOWL to Wildlife Education Trust.

Trustees' Report (continued)

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17th March 2026 and signed on its behalf by:

aubrey thomas

....

A Thomas
Trustee

Independent Examiner's Report to the trustees of HOWL

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31st May 2025.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or

2. the accounts do not accord with those records.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

……………………………….
Mohamed Khimji CPAA
MRK Financial Management Limited
20 Fairview
Crescent
Harrow, London
HA2 9UD

17th March 2026

Statement of Financial Activities

For the year ending 31 May 2025

	Note	2025 Total and unrestricted funds £	2024 Total and unrestricted funds £
Income and endowments			
Donations and legacies		60	60
Total income		60	60
Expenditure on charitable activities			
Events		0	401
Insurance		0	211
Advertising & Marketing		8806	0
Independent examiner's fees		550	550
Bank charges		60	60
Total expenditure on charitable activities		(9416)	(1222)
Total expenditure		(9416)	(1222)
Net (expenditure) being		(9356)	(1162)
Net movement in funds		(9356)	(1162)
Funds brought forward		12680	13842
Funds carried forward		3324	12680

All of the charity's activities derive from continuing operations during the above two periods

(Registration number: 1159159)

Balance Sheet as at 31 May 2025

	Note	2025 Total and unrestricted funds £	2024 Total Funds £
Current assets			
Cash at bank		**7425**	**16231**
Creditors: Amount falling due within one year		**(4101)**	**(3551)**
Net current assets and net assets		**3324**	**12680**
Funds of the charity			
Unrestricted funds		**3324**	**12680**
Total funds		**3324**	**12680**

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 17th March 2026 and signed on their behalf by:

aubrey thomas

....

A Thomas
Trustee

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Accounting

Policies Statement of

compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As a small charity the charity qualified for and has applied the exemption from preparing a cash flow statement.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Other support costs are allocated based on the spread of staff costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

2 Allocated support costs

The following support costs have been allocated wholly to costs of charitable activities:

	2025 £	2024 £
Insurance	0	221
Independent examiner's fees	550	550
Advertising & Marketing	8806	0
Bank charges	60	60
Total support costs	9416	831

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

3 Trustees Remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	2401	1851
Insurance	1700	1700
	4101	3551

Signable

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Document fingerprint	10978cf56509d1cfcdbe85da5f43ebc7

Parties involved with this document

Document processed	Party + Fingerprint
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Audit history log

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Tue, 17th Mar 2026 12:51:28 GMT	Sent the envelope to Yusuf Nagri for signing (82.44.114.121)
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Tue, 17th Mar 2026 12:51:28 GMT	Signed document confirmation emailed to party email (82.44.114.121)
Tue, 17th Mar 2026 12:51:28 GMT	Signed document confirmation emailed to party email (82.44.114.121)

Tue, 17th Mar 2026 12:51:28 GMT	Signed document confirmation emailed to party email (82.44.114.121)
Tue, 17th Mar 2026 12:51:28 GMT	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=8e059dfa-973c-4ca2-98cc-e20aed2b1732 (82.44.114.121)
Tue, 17th Mar 2026 12:51:29 GMT	Document emailed to party email

Accounts

Charity registration number: 1159159

Wildlife Education Trust (formerly known as HOWL)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Wildlife Education Trust (formerly known as HOWL)

Annual Report and Financial statements

Contents

Reference and Administrative Details

Trustees:	Aubrey Thomas Simon Russell Helen Therea Ascott Carey Jurczyk
Charity Registration number:	1159159
Principal Office:	Unit 17 Sarum Complex Salisbury Road Uxbridge Industrial Estate Uxbridge Middlesex UB8 2RZ
Independent Examiner:	MRK Financial Management Ltd 20 Fairview Crescent Harrow, Middlesex England, HA2 9UD

Trustees' Report

The trustees present their annual report together with the financial statements of the charity for the year ended 31 May 2024.

Objectives

The charity's objective is "For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular to provide education, monitoring and persuasion against the illegal hunting of wildlife with hounds."

Achievements in the year

During the year the charity held monthly public advocacy events in support of its objectives

Public Benefit

The charity has continued to provide advocacy, advice and information to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The Charity is a registered as a Charitable Incorporated Organisation and is subject to its Governing Document dated 11 November 2014.

Financial review

During the year the charity had net excess of expenditure over income of £1162. Unrestricted reserves at the end of the year was £12680.

Change of name

On 20 January 2023 the Charity's name was changed from HOWL to Wildlife Education Trust.

Trustees' Report (continued)

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 31st January 2025 and signed on its behalf by:

aubrey thomas

....

A Thomas
Trustee

Independent Examiner's Report to the trustees of HOWL

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the CIO’s accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or

2. the accounts do not accord with those records.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mohamed Khimji CPAA
MRK Financial Management Limited
20 Fairview
Crescent
Harrow, London
HA2 9UD

31st January 2025

Statement of Financial Activities

For the year ending 31 May 2024

	Note	2024 Total and unrestricted funds £	2023 Total Funds £
Income and endowments			
Donations and legacies		60	1160
Total income		60	1160
Expenditure on charitable activities			
Events		401	955
Insurance		211	201
Advertising & Marketing		0	360
Independent examiner's fees		550	550
Bank charges		60	60
Total expenditure on charitable activities		(1222)	(2126)
Total expenditure		(1222)	(2126)
Net (expenditure) being		(1162)	(966)
Net movement in funds		(1162)	(966)
Funds brought forward		13842	14808
Funds carried forward		12680	13842

All of the charity's activities derive from continuing operations during the above two periods

(Registration number: 1159159)

Balance Sheet as at 31 May 2024

	Note	2024 Total and unrestricted funds £	2023 Total Funds £
Current assets			
Cash at bank		16231	16843
Creditors: Amount falling due within one year		(3551)	(3001)
Net current assets and net assets		12680	14808
Funds of the charity			
Unrestricted funds		12680	13842
Total funds		12680	13842

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 31st January 2025 and signed on their behalf by:

aubrey thomas

....

A Thomas
Trustee

Notes to the Financial Statements for the Year Ended 31 May 2024

1 Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As a small charity the charity qualified for and has applied the exemption from preparing a cash flow statement.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Other support costs are allocated based on the spread of staff costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

2 Allocated support costs

The following support costs have been allocated wholly to costs of charitable activities:

	2024 £	2023 £
Insurance	221	201
Independent examiner's fees	550	550
Advertising & Marketing	0	360
Bank charges	60	60
Total support costs	831	1171

Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

3 Trustees Remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	1851	1301
Insurance	1700	1700
	3551	3001

Issuer	Analytix Certified Accountancy & Advisory Ltd
Document generated	Fri, 28th Feb 2025 13:32:50 GMT
Document fingerprint	c3816936c41bbafab096f3a7ca096f70

Parties involved with this document

Document processed	Party + Fingerprint
Fri, 28th Feb 2025 15:25:19 GMT	Mr Aubrey Paul Thomas - Signer (2ed63596f6d170578b9cb9e022bc623e)

Audit history log

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Accounts

Charity registration number: 1159159

Wildlife Education Trust (formerly known as HOWL)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Wildlife Education Trust (formerly known as HOWL)

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Independent Examiner:	Analytix Certified Accountancy & Advisory Ltd 2-4 High road Ickenham London UB10 8LJ

Trustees' Report

The trustees present their annual report together with the financial statements of the charity for the year ended 31 May 2023.

Objectives

The charity's objective is "For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular to provide education, monitoring and persuasion against the illegal hunting of wildlife with hounds."

Achievements in the year

During the year the charity held monthly public advocacy events in support of its objectives

Public Benefit

The charity has continued to provide advocacy, advice and information to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The Charity is a registered as a Charitable Incorporated Organisation and is subject to its Governing Document dated 11 November 2014.

Financial review

During the year the charity had net excess of expenditure over income of £966. Unrestricted reserves at the end of the year was £13842.

Change of name

On 20 January 2023 the Charity's name was changed from HOWL to Wildlife Education Trust.

Trustees' Report (continued)

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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- select suitable accounting policies and then apply them consistently;
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Approved by the trustees of the charity on 1st July 2024 and signed on its behalf by:

A thomas
19/Aug/2024 15:51:06

aubrey thomas....................

A Thomas
Trustee

Independent Examiner's Report to the trustees of HOWL

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or

2. the accounts do not accord with those records.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mohamed Khimji CPAA
Analytix Certified Accountancy and Advisory Ltd
2-4 High Road
Ickenham
London
UB10 8LJ

1st July 2024

Statement of Financial Activities

For the year ending 31 May 2023

	Note	2023 Total and unrestricted funds £	2022 Total Funds £
Income and endowments			
Donations and legacies		1160	442
Total income		1160	442
Expenditure on charitable activities			
Events		955	697
Insurance		201	201
Printing postage and stationery		0	2,319
Advertising & Marketing		360	0
Independent examiner's fees		550	900
Bank charges		60	25
Total expenditure on charitable activities		(2126)	(4142)
Total expenditure		(2126)	(4142)
Net (expenditure) being		(966)	(3700)
Net movement in funds		(966)	(3700)
Funds brought forward		14808	18508
Funds carried forward		13842	14808

All of the charity's activities derive from continuing operations during the above two periods

Wildlife Education Trust (formerly known as HOWL)

(Registration number: 1159159)

Balance Sheet as at 31 May 2023

	Note	2023 Total and unrestricted funds £	2022 Total Funds £
Current assets			
Cash at bank		16843	17588
Creditors: Amount falling due within one year		(3001)	(2780)
Net current assets and net assets		13842	14808
Funds of the charity			
Unrestricted funds		13842	14808
Total funds		13842	14808

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 1st July 2024 and signed on their behalf by:

A thomas
19/Aug/2024 15:51:06

aubrey thomas....................

A Thomas

Trustee

Notes to the Financial Statements for the Year Ended 31 May 2023

1 Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As a small charity the charity qualified for and has applied the exemption from preparing a cash flow statement.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Other support costs are allocated based on the spread of staff costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements for the Year Ended 31 May 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

2 Allocated support costs

The following support costs have been allocated wholly to costs of charitable activities:

	2023 £	2022 £
Rent	-	-
Insurance	201	201
Printing postage and stationery	0	2319
Independent examiner's fees	550	900
Advertising & Marketing	360	0
Bank charges	60	25
Total support costs	1171	3445

Notes to the Financial Statements for the Year Ended 31 May 2023 (continued)

3 Trustees Remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	1301	1080
Insurance	1700	1700
	3001	2,780

HOWL

England & Wales - Charity number 1159159

Accounts

Charity registration number: 1159159

Wildlife Education Trust (formerly known as HOWL)

Annual Report and Financial Statements

for the Year Ended 31 May 2022

Wildlife Education Trust (formerly known as HOWL)

Annual Report and Financial statements

Contents

Reference and Administrative Details

Trustees:	Aubrey Thomas Simon Russell Helen Therea Ascott (appointed 24 November 2021) Carey Jurczyk (appointed 7 December 2021)
Charity Registration number:	1159159
Principal Office:	Unit 17 Sarum Complex Salisbury Road Uxbridge Industrial Estate Uxbridge Middlesex UB8 2RZ
Independent Examiner:	1g Accountants 71 Cheyne Walk London NW4 3QU

Trustees' Report

The trustees present their annual report together with the financial statements of the charity for the year ended 31 May 2022.

Objectives

The charity's objective is "For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular to provide education, monitoring and persuasion against the illegal hunting of wildlife with hounds."

Achievements in the year

During the year the charity held monthly public advocacy events in support of its objectives

Public Benefit

The charity has continued to provide advocacy, advice and information to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The Charity is a registered as a Charitable Incorporated Organisation and is subject to its Governing Document dated 11 November 2014. New trustees are invited to serve by the board of trustees based on relevant experience.

Financial review

During the year the charity had net excess of expenditure over income of £3,700. Unrestricted reserves at the end of the year was £14,808.

Change of name

On 20 January 2023 the Charity's name was changed from HOWL to Wildlife Education Trust.

Trustees' Report (continued)

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 7 February 2023 and signed on its behalf by:

aubrey Thomas.................

A Thomas
Trustee

Independent Examiner's Report to the trustees of HOWL

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the CIO’s accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or

2. the accounts do not accord with those records.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Shaya Grosskopf

Shaya Grosskopf ACA
1g Accountants
71 Cheyne Walk
London
NW4 3QU

8 February 2023

Statement of Financial Activities

For the year ending 31 May 2022

	Note	2022 Total and unrestricted funds £	2021 Total funds £
Income and endowments			
Donations and legacies		**442**	3,250
Total income		**442**	3,250
Expenditure on charitable activities			
Events		**697**	199
Rent		**-**	2,319
Insurance		**201**	201
Printing postage and stationery		**2,319**	5,083
Independent examiner's fees		**900**	804
Bank charges		**25**	-
Total expenditure on charitable activities		**(4,142)**	(8,606)
Total expenditure		**(4,142)**	(8,606)
Net (expenditure) being		**(3,700)**	**(5,356)**
Net movement in funds		**(3,700)**	**(5,356)**
Funds brought forward		**18,508**	**23,864**
Funds carried forward		**14,808**	**18,508**

All of the charity's activities derive from continuing operations during the above two periods

(Registration number: 1159159)

Balance Sheet as at 31 May 2022

	Note	**2022 Total and unrestricted funds £**	2021 Total funds £
Current assets			
Cash at bank		**17,588**	20,387
Creditors: Amount falling due within one year		**(2,780)**	(1,879)
Net current assets and net assets		**14,808**	18,508
Funds of the charity			
Unrestricted funds		**14,808**	18,508
Total funds		**14,808**	18,508

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 7 February 2023 and signed on their behalf by:

aubrey Thomas
....

A Thomas
Trustee

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As a small charity the charity qualified for and has applied the exemption from preparing a cash flow statement.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Other support costs are allocated based on the spread of staff costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Allocated support costs

The following support costs have been allocated wholly to costs of charitable activities:

	2022	2021
	£	£
Rent	**-**	2,319
Insurance	**201**	201
Printing postage and stationery	**2,319**	5,083
Independent examiner's fees	**900**	804
Bank charges	**25**	-
Total support costs	**3,445**	8,407

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

3 Trustees Remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	**1,080**	1,080
Insurance	**1,700**	800
	2,780	1,880

HOWL

England & Wales - Charity number 1159159

Accounts

Charity registration number: 1159159

HOWL

Annual Report and Financial Statements

for the Year Ended 31 May 2021

HOWL

Contents

HOWL

Reference and Administrative Details

Trustees	S Russell
	A Thomas
	C Jurczyk
	H T Ascott
Charity Registration Number	1159159
Principal Office	Unit 17 Sarum Complex Salisbury Road Uxbridge Industrial Estate Uxbridge Middlesex UB8 2RZ
Independent Examiner	Caplan Associates Chartered Accountants 3 Stirling Court Stirling Way Borehamwood Hertfordshire WD6 2FX

HOWL

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021.

Objectives and activities

Objects and aims

For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular to provide education, monitoring and persuasion against the illegal hunting of wildlife with hounds.

Public benefit

The charity has continued to provide advocacy, advice and information to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The Charity is a registered as a Charitable Incorporated Organisation and is subject to its Governing Document.

The annual report was approved by the trustees of the charity on 18 April 2022 and signed on its behalf by:

....
A Thomas
Trustee

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 18 April 2022 and signed on its behalf by:

....
A Thomas
Trustee

HOWL

Independent Examiner's Report to the trustees of HOWL

I report to the trustees on my examination of the accounts of HOWL for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity trustees of HOWL you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the HOWL's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of HOWL as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

....

P M Caplan FCA MCIM
ICAEW
Caplan Associates
Chartered Accountants

3 Stirling Court
Stirling Way
Borehamwood
Hertfordshire
WD6 2FX

18 April 2022

HOWL

Statement of Financial Activities for the Year Ended 31 May 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		3,250	3,250
Total income		3,250	3,250
Expenditure on:			
Charitable activities		(8,606)	(8,606)
Total expenditure		(8,606)	(8,606)
Net expenditure		(5,356)	(5,356)
Net movement in funds		(5,356)	(5,356)
Reconciliation of funds			
Total funds brought forward		23,864	23,864
Total funds carried forward	9	18,508	18,508

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		588	588
Total income		588	588
Expenditure on:			
Charitable activities		(7,881)	(7,881)
Total expenditure		(7,881)	(7,881)
Net expenditure		(7,293)	(7,293)
Net movement in funds		(7,293)	(7,293)
Reconciliation of funds			
Total funds brought forward		31,157	31,157
Total funds carried forward	9	23,864	23,864

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 9.

HOWL

(Registration number: 1159159)
Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	7	20,388	25,744
Creditors: Amounts falling due within one year	8	(1,880)	(1,880)
Net assets		18,508	23,864
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		18,508	23,864
Total funds	9	18,508	23,864

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 18 April 2022 and signed on their behalf by:

....
A Thomas
Trustee

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
HOWL meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees’s meetings and reimbursed expenses.

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

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	3,250	3,250
Total for 2021	3,250	3,250
Total for 2020	588	588

Notes to the Financial Statements for the Year Ended 31 May 2021

3 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Total for 2020	5,744	5,744

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Allocated support costs	3,119	3,119	2,137
	3,119	3,119	2,137

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	20,388	25,744

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Other loans	1,080	1,080
Accruals	800	800
	1,880	1,880

9 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
General	23,864	3,250	(8,606)	18,508

	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted funds				
General	31,157	588	(7,881)	23,864

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2021 £
Current assets	20,388	20,388
Current liabilities	(1,680)	(1,680)
Total net assets	18,708	18,708

Notes to the Financial Statements for the Year Ended 31 May 2021

	Unrestricted funds General £	Total funds at 31 May 2020 £
Current assets	25,744	25,744
Current liabilities	(1,680)	(1,680)
Total net assets	24,064	24,064

11 Analysis of net funds

	At 1 June 2020 £	At 31 May 2021 £
Cash at bank and in hand	25,744	25,744
Net debt	25,744	25,744

	At 1 June 2019 £	At 31 May 2020 £
Cash at bank and in hand	33,557	33,557
Net debt	33,557	33,557

HOWL

Statement of Financial Activities by fund for the Year Ended 31 May 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	3,250	588
Total income	3,250	588
Expenditure on:		
Charitable activities	(8,606)	(7,881)
Total expenditure	(8,606)	(7,881)
Net expenditure	(5,356)	(7,293)
Net movement in funds	(5,356)	(7,293)
Reconciliation of funds		
Total funds brought forward	23,864	31,157
Total funds carried forward	18,508	23,864

HOWL

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	3,250	588
Total income	3,250	588
Expenditure on:		
Charitable activities (analysed below)	(8,606)	(7,881)
Total expenditure	(8,606)	(7,881)
Net expenditure	(5,356)	(7,293)
Net movement in funds	(5,356)	(7,293)
Reconciliation of funds		
Total funds brought forward	23,864	31,157
Total funds carried forward	18,508	23,864

HOWL

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	Total 2021 £	Total 2020 £
Donations and legacies		
Appeals and donations	3,250	588
	3,250	588
Charitable activities		
Insurance	(201)	(191)
Grants payable - institutions	-	(500)
Printing, postage and stationery	(5,087)	(4,733)
Promotional expenses	(199)	(320)
AGM costs	(2,319)	(1,337)
Accountancy fees	(800)	(800)
	(8,606)	(7,881)