

# WILD AT HEART FOUNDATION

England & Wales · Charity number 1161695

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-05-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Wild at Heart Foundation  
52 Linford Street  
London  
SW8 4UN

**Phone** 02072291174

**Email** [info@wildatheartfoundation.org](mailto:info@wildatheartfoundation.org)

**Website** [www.wildatheartfoundation.org](http://www.wildatheartfoundation.org)

## Activities

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**Objects:** FOR THE BENEFIT OF HUMANITY IN GENERAL, THE WILD AT HEART FOUNDATION EXISTS FOR THE ADVANCEMENT OF ANIMAL WELFARE AND PREVENTION OF CRUELTY TO ANIMALS AND THE RELIEF OF THEIR SUFFERING. IN PARTICULAR BUT NOT EXCLUSIVELY, OUR FOCUS IS TO HUMANELY AND COMPASSIONATELY REDUCE THE WORLD'S 600 MILLION STRAY DOG POPULATION. WE DO THIS BY PROVIDING FUNDING AND SUPPORT TO: (1) RESCUE AND ADOPTION PROJECTS; (2) NEUTERING PROGRAMMES (INCL. RESEARCH INTO NEW STERILIZATION TECHNIQUES); AND (3) EDUCATION AND AWARENESS INITIATIVES THAT PERTAIN TO ANIMAL WELFARE, IN PARTICULAR THE IMPORTANCE OF NEUTERING, THE VALUE OF OWNING RESCUE RATHER THAN 'PUPPY-FARMED' DOGS, AND THE PREVENTION OF CRUELTY AND SUFFERING.

**Activities:** The mission of Wild at Heart Foundation is to compassionately reduce the world's stray dog population through sponsoring sterilisation and welfare campaigns globally. Wild at Heart Foundation also supports awareness and education campaigns, helping project partners to encourage their local communities to change attitudes and behaviours towards dogs, and to treat them with kindness and respect.

## Classification

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

## Geography

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- Greece
- India
- Mexico
- Romania
- South Africa
- Ukraine
- Croydon
- Lambeth

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£161,547	£166,052	-	-
2024-06-30	£189,923	£182,684	-	-
2023-06-30	£310,393	£282,428	-	-
2022-06-30	£523,336	£521,360	£48,848	9
2021-06-30	£572,510	£673,077	£46,871	9

## Trustees

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Name	Role	Appointed
Alexandria Thom		2026-05-19
NIKKI TIBBLES		2015-05-15
Yalini Parameswaran		2026-05-19

**WILD AT HEART FOUNDATION**

England & Wales - Charity number 1161695

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# Accounts

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**WILD AT HEART FOUNDATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

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**WILD AT HEART FOUNDATION**

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**WILD AT HEART FOUNDATION**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2025**

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<b>Trustees</b>	Nikki Tibbles Marisha Dhawan
<b>Charity registered number</b>	1161695
<b>Principal office</b>	Wild at Heart Foundation 52 Linford Street London SW8 4UN
<b>Accountants</b>	Wellers Accountants 1 Vincent Square London SW1P 2PN

## Founder's Statement

This year marks a truly special milestone for Wild at Heart Foundation, our 10-year anniversary. As I reflect on the journey we've taken since our very first project, I feel incredibly proud of the impact we've made and the community we've built around our mission to end the suffering of stray dogs around the world.

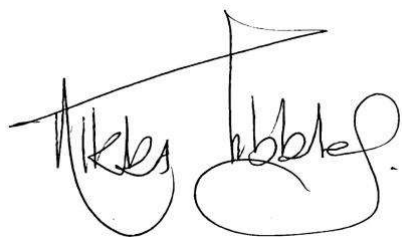
Over the past decade, we've proudly funded and supported life-saving initiatives across more than 30 projects worldwide. One of the most effective and compassionate tools in addressing the root causes of the global stray dog crisis has been our commitment to sterilisation.

I'm delighted to share that we have now exceeded 33,000 sterilisation procedures, a milestone that not only provides immediate relief from suffering but also prevents the birth of millions of unwanted puppies. To put this into perspective, a single unsterilised female dog and her offspring can result in up to 67,000 stray dogs in just six years. Thanks to this vital work, we've helped prevent untold numbers of dogs from being born into lives of neglect, abuse, and abandonment.

Alongside sterilisation, we've continued to support a wide range of vital projects across our strategy pillars, all aimed at addressing the problem compassionately and sustainably. None of this would have been possible without the unwavering support of our donors, corporate partners, and our passionate like-minded community who believe, like we do, that every dog matters.

As we look to the future, my commitment to creating lasting change for stray dogs is stronger than ever. We're especially excited about our upcoming partnership with The World's Deepest Marathon, a bold and pioneering initiative that offers a unique platform to raise global awareness, spotlight the urgent need for action, and generate vital funds for our mission.

To everyone who has supported us on this journey, your belief in our work has already transformed tens of thousands of lives, and with your continued support, we're more determined than ever to elevate our impact.

A handwritten signature in black ink, appearing to read 'Nikki Tibbles'. The signature is fluid and cursive, with a large, sweeping initial 'N' and a long, horizontal stroke extending across the top of the letters.

Nikki Tibbles  
Founder of Wild at Heart Foundation  
Chair of Nikki Tibbles at Wild at Heart Limited



The trustees present their annual report together with the financial statements of Wild at Heart Foundation (the “**Charity**”) for the year from 1 July 2024 to 30 June 2025.

**Seventy-five percent of the global dog population do not have an owner to care for them.**

The safety, health and welfare of these estimated 600 million stray dogs is largely dependent on the actions of humans. The Charity supports global project partners to encourage their local communities to change attitudes and behaviours towards dogs and to treat them with respect.

## Objectives and activities

### a. Purpose

**Wild at Heart Foundation wants to end the suffering, and improve the wellbeing, of vulnerable stray dogs across the world; to make real and lasting change, and to help abandoned and unloved dogs receive the care that they deserve.**

The purpose of the Charity is to help partner organisations in numerous countries reduce the world’s stray dog population by funding programmes for sterilisation and welfare support. Wild at Heart Foundation selects projects and partners after careful due diligence and enquiry and ensures that the programmes and projects are executed effectively and ethically.

The Charity focuses on sterilisation programmes and welfare support, as well as promoting and designing awareness and education initiatives in the UK and overseas.

1. ***Sterilisation***: funding the facilitation of programmes worldwide.
2. ***Welfare***: providing funding to meet the general wellbeing needs of stray dogs.
3. ***Education/awareness***: supporting international campaigns that raise awareness of the plight of stray dogs and prevent further suffering by promoting high welfare standards.

Details of the countries in which the Charity operates, the projects and programmes that it supports, and benefits that it provides are given later in the Trustees’ report.

#### ***Public benefit***

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### b. Strategies and activities undertaken by the Charity to achieve its objectives

For the period of 2024/25, the Charity strategy was to focus on its three mission pillars of sterilisation, welfare and awareness/education, with a predominant focus on sterilisation, the only humane method of controlling the global stray dog population.

These operational objectives were met and achieved through the strengthening of long-term project partnerships. However, the negative impact of the economic climate



on donors remained significant for the Charity.

## Achievements and performance

**The Charity believes that every dog deserves the chance to live a healthy, happy life, free from the threat of pain, suffering, cruelty or neglect. We champion compassion and collaboration.**

### a. Main achievements of the Charity

The Charity maintained impact via its primary strategy pillar, sterilisation, supporting almost 2,000 procedures in YE25. Furthermore, Wild at Heart Foundation sustained the financial level of welfare support provided to project partners during a continuing challenging period in the charity landscape.

Besides its sterilisation efforts across five global projects, the charity also supported welfare needs across five worldwide projects and raised £161,547 from donations, grants, corporate collaborations, events and fundraising campaigns.

#### **Sterilisation**

*The cost of sterilising a dog depends on its sex and the country where the operation is carried out, but on average is approximately £30. Wild at Heart provides regular monthly funding to project partners for sterilisations as well as supporting one-off and ad hoc sterilisation campaigns.*

Project partners across the globe carried out **1,936 sterilisations** and **1,891 vaccinations** during the year.

- 77 dogs were sterilised and vaccinated in Ukraine, a decrease from YE24 due to the support focus in this country switching to welfare.
- The rolling sterilisation campaign in India continued, with 900 dogs sterilised and vaccinated during this reporting period.
- The Charity's project partner in Mexico achieved 906 sterilisations and vaccinations.
- 53 dogs were sterilised in Romania (across two projects) during this period, a slight increase from YE24.

#### **Welfare**

*Wild at Heart Foundation supports initiatives that provide welfare to stray dogs in several countries. The provision of welfare includes feeding dogs, meeting their medical needs, supporting organisations that rehome suitable dogs and providing funds to build and improve shelters in partner organisations.*

During financial year 2025, the Charity distributed funds to improve stray dog welfare across five global projects in Ukraine, Romania (2), Greece and the UK.

- The Charity funded the partial renovation of their project partner's shelter in Greece, ensuring a safe, secure and comfortable environment for the dogs in its



care, along with providing regular funds to meet nourishment needs.

- From November 2024, the charity's welfare support in Ukraine funded both emergency vet care and food to ensure the long-term survival of over 200 stray dogs.
- The Charity supported two projects in Romania in providing food and medical treatment to dogs both in their direct care and those living on the streets.
- The Charity continued to support in the UK via pet food bank donations.

#### **Education/awareness**

- The Charity continued to raise awareness of the plight of stray dogs across its multiple social media channels, both in terms of highlighting the work carried out by its project partners and also informing its audience of wider dog welfare issues globally, associated statistics and featuring the work of other like-minded organisations.
- The Charity promoted its mission and educated the UK public about the global stray dog population at fundraising events during this period.

#### **b. The Charity's goals and ambitions for the future**

**We believe that there is a power in kindness and community, and that by working together towards a common goal, we can help make the world a better, kinder place**

Despite the post-pandemic unprecedented era of financial instability for animal welfare organisations, the Charity remains steadfast in its mission to support the wellbeing of the global stray dog population.

Being selected as one of two charity partners of The World's Deepest Marathon initiative, and after a challenging public fundraising period, the Charity will aim to distribute substantial project partner restricted funds during YE26, with a focus on balanced support across all strategy pillars and relevant project partners.

## **Financial review**

#### **a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going-concern basis in preparing the financial statements. Further details regarding the adoption of the going-concern basis can be found in the accounting policies.

#### **b. Reserves policy**

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three and six months' average expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.



This level of reserves has been maintained throughout the year.

## **Structure, governance and management**

### **a. Constitution**

Wild At Heart Foundation is a registered charity, number 1161695, and is constituted under a Trust deed.

### **b. Methods of appointment or election of trustees**

The management of the Charity is the responsibility of the trustees, who are elected and co-opted under the terms of the trust deed.

### **c. Organisational structure and decision-making policies**

Nikki Tibble, the founder, managed the Charity during the year and Olivia Staves (Operations Director) ran its day-to-day operations.

Trustee meetings took place regularly during the year. These meetings ensured that the trustees had a clear understanding and oversight of the business and its operations.

The trustees have assessed the risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity. They remain satisfied that there are systems in place to identify and mitigate exposure to risks to which they believe the Charity might be exposed.

## **Statement of trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102).
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports)



Regulations 2008 and the provisions of the trust deed. They 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 order of the members of the board of trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read "Nikki Tibbles". The signature is written in a cursive style with a large, sweeping initial 'N' and a long, horizontal stroke extending to the right.

Nikki Tibbles  
Founder of Wild at Heart Foundation and trustee

Date: 20-10-25

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**WILD AT HEART FOUNDATION**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Independent examiner's report to the Trustees of Wild At Heart Foundation ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2025.

**Responsibilities and basis of report**

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

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

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**WILD AT HEART FOUNDATION**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:   
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Dated: 03-11-25

Joseph Lennon

ACCA

1 Vincent Square, London, SW1P 2PN

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**WILD AT HEART FOUNDATION**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025**

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	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
<b>Income from:</b>					
Donations and legacies	3	-	129,529	129,529	163,910
Other trading activities	4	-	32,018	32,018	26,013
<b>Total income</b>		-	161,547	161,547	189,923
<b>Expenditure on:</b>					
Charitable activities	5	3,500	162,552	166,052	182,684
<b>Total expenditure</b>		3,500	162,552	166,052	182,684
<b>Net movement in funds</b>		(3,500)	(1,005)	(4,505)	7,239
<b>Reconciliation of funds:</b>					
Total funds brought forward		3,500	80,552	84,052	76,813
Net movement in funds		(3,500)	(1,005)	(4,505)	7,239
<b>Total funds carried forward</b>		-	79,547	79,547	84,052

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 23 form part of these financial statements.

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**WILD AT HEART FOUNDATION**

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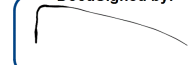
**BALANCE SHEET  
AS AT 30 JUNE 2025**

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	39,431	40,236
Investments	11	1	1
		39,432	40,237
<b>Current assets</b>			
Debtors	12	72,519	73,792
Cash at bank and in hand		13,632	25,595
		86,151	99,387
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	13	(46,035)	(55,572)
<b>Net current assets</b>		40,116	43,815
<b>Total assets less current liabilities</b>		79,548	84,052
<b>Net assets excluding pension asset</b>		79,548	84,052
<b>Total net assets</b>		79,548	84,052
<b>Charity funds</b>			
Restricted funds	14	-	3,500
Unrestricted funds	14	79,548	80,552
<b>Total funds</b>		79,548	84,052

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

DocuSigned by:



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**Nikki Tibbles**

(Trustee)

Date: 20-10-25

The notes on pages 11 to 23 form part of these financial statements.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**1. General information**

Wild at Heart Foundation is an charitable incorporated organisation "CIO", limited by guarantee, domiciled in England and Wales, registration number 01161695. The registered office is Unit 3 & 4, Linford Business Estate, Linford Street, London, SW8 4AB.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Wild At Heart Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
Other fixed assets	-	over 50 years

**2.5 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**WILD AT HEART FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. Income from donations and legacies**

	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
<b>Donations</b>				
Donations	-	129,529	<b>129,529</b>	156,410
<b>Subtotal detailed disclosure</b>	-	129,529	<b>129,529</b>	156,410
Grants	-	-	-	7,500
	-	129,529	<b>129,529</b>	163,910
<i>Total 2024</i>	<i>7,500</i>	<i>156,410</i>	<i>163,910</i>	

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Fundraising	32,018	<b>32,018</b>	26,013
<i>Total 2024</i>	<i>26,013</i>	<i>26,013</i>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Charitable activities	3,500	162,552	<b>166,052</b>	182,684
	<u>3,500</u>	<u>162,552</u>	<u>166,052</u>	
<i>Total 2024</i>	<u>4,000</u>	<u>178,684</u>	<u>182,684</u>	

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Charitable activities	107,516	58,536	<b>166,052</b>	182,684
	<u>107,516</u>	<u>58,536</u>	<u>166,052</u>	
<i>Total 2024</i>	<u>148,909</u>	<u>33,775</u>	<u>182,684</u>	

**Analysis of direct costs**

	<b>Charitable activities 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Staff costs	53,192	<b>53,192</b>	81,496
Adoption & dog transport	-	-	5,119
Other direct costs	54,324	<b>54,324</b>	62,294
	<u>107,516</u>	<u>107,516</u>	<u>148,909</u>
<i>Total 2024</i>	<u>148,909</u>	<u>148,909</u>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Charitable activities 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Legal & professional fees	20,942	<b>20,942</b>	19,152
Advertising & marketing	2,322	<b>2,322</b>	5,341
Travel & subsistence	318	<b>318</b>	1,015
Rent & insurance costs	950	<b>950</b>	1,198
Telephone, fax & computer costs	2,343	<b>2,343</b>	2,813
Sundry expenses	162	<b>162</b>	210
Bank fees	2,982	<b>2,982</b>	3,122
Other direct costs	27,424	<b>27,424</b>	-
Printing, postage & stationery	288	<b>288</b>	8
Depreciation	805	<b>805</b>	886
Governance costs	-	-	30
	<u>58,536</u>	<u><b>58,536</b></u>	<u>33,775</u>
<i>Total 2024</i>	<u>33,775</u>	<u>33,775</u>	

**7. Independent examiner's remuneration**

	<b>2025 £</b>	<i>2024 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u><b>3,600</b></u>	<u>3,600</u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**8. Staff costs**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>50,987</b>	<i>78,090</i>
Social security costs	<b>878</b>	<i>1,411</i>
Contribution to defined contribution pension schemes	<b>1,327</b>	<i>1,995</i>
	<b>53,192</b>	<i>81,496</i>
	<b>53,192</b>	<i>81,496</i>

The average number of persons employed by the Charity during the year was as follows:

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<b>No.</b>
Average	<b>3</b>	<i>3</i>
	<b>3</b>	<i>3</i>

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 30 June 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**10. Tangible fixed assets**

	Computer equipment £	Other fixed assets £	Total £
<b>Cost or valuation</b>			
At 1 July 2024	9,459	40,236	49,695
At 30 June 2025	<u>9,459</u>	<u>40,236</u>	<u>49,695</u>
<b>Depreciation</b>			
At 1 July 2024	9,459	-	9,459
Charge for the year	-	805	805
At 30 June 2025	<u>9,459</u>	<u>805</u>	<u>10,264</u>
<b>Net book value</b>			
At 30 June 2025	<u>-</u>	<u>39,431</u>	<u>39,431</u>
<i>At 30 June 2024</i>	<u>-</u>	<u>40,236</u>	<u>40,236</u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**11. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 July 2024	1
At 30 June 2025	1
<b>Net book value</b>	
At 30 June 2025	1
At 30 June 2024	1

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

<b>Name</b>	<b>Company number</b>	<b>Registered office or principal place of business</b>	<b>Principal activity</b>
Wild At Heart Foundation Trading Limited	10178756	1 Vincent Square, London, SW1P 2PN	Trading Subsidiary
<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>	
Ordinary	100%	No	

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss) / Surplus/ (Deficit) for the year £</b>	<b>Net assets £</b>
Wild At Heart Foundation Trading Limited	12,617	(19,725)	(7,108)	(64,633)

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**12. Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Due within one year</b>		
Trade debtors	4,157	21,059
Amounts owed by group undertakings	68,087	50,661
Prepayments and accrued income	275	2,072
	<b>72,519</b>	<b>73,792</b>
	<b>72,519</b>	<b>73,792</b>

**13. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	3,010	12,710
Other taxation and social security	837	-
Pension fund loan payable	292	390
Other creditors	38,896	38,896
Accruals and deferred income	3,000	3,576
	<b>46,035</b>	<b>55,572</b>
	<b>46,035</b>	<b>55,572</b>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**14. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 July 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 30 June 2025</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	80,552	161,548	(162,552)	79,548
	<u>80,552</u>	<u>161,548</u>	<u>(162,552)</u>	<u>79,548</u>
<b>Restricted funds</b>				
Restricted Funds - all funds	3,500	-	(3,500)	-
	<u>3,500</u>	<u>-</u>	<u>(3,500)</u>	<u>-</u>
<b>Total of funds</b>	<b>84,052</b>	<b>161,548</b>	<b>(166,052)</b>	<b>79,548</b>
	<u><u>84,052</u></u>	<u><u>161,548</u></u>	<u><u>(166,052)</u></u>	<u><u>79,548</u></u>

**Statement of funds - prior year**

	<i>Balance at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2024</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	76,813	182,423	(178,684)	80,552
	<u>76,813</u>	<u>182,423</u>	<u>(178,684)</u>	<u>80,552</u>
<b>Restricted funds</b>				
Restricted Funds - all funds	-	7,500	(4,000)	3,500
	<u>-</u>	<u>7,500</u>	<u>(4,000)</u>	<u>3,500</u>
<b>Total of funds</b>	<b>76,813</b>	<b>189,923</b>	<b>(182,684)</b>	<b>84,052</b>
	<u><u>76,813</u></u>	<u><u>189,923</u></u>	<u><u>(182,684)</u></u>	<u><u>84,052</u></u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	39,431	<b>39,431</b>
Fixed asset investments	1	<b>1</b>
Current assets	86,150	<b>86,150</b>
Creditors due within one year	(46,035)	<b>(46,035)</b>
<b>Total</b>	<u>79,547</u>	<u><b>79,547</b></u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	40,236	40,236
Fixed asset investments	-	1	1
Current assets	3,500	95,887	99,387
Creditors due within one year	-	(55,572)	(55,572)
<b>Total</b>	<u>3,500</u>	<u>80,552</u>	<u>84,052</u>

**16. Pension commitments**

The group contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,327 (2024 - £1,995) of which £292 (2024 - £390) were payable to the fund at the balance sheet date and are included in creditors.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**17. Related party transactions**

The charity has a trading subsidiary company called Wild at Heart Foundation Trading Ltd. This company donated profits of £Nil (2024: £Nil) to the charity. The charity was owed £68,087 (2024: £50,661) as at the year end.

**WILD AT HEART FOUNDATION**

England & Wales - Charity number 1161695

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# Accounts

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# WILD AT HEART FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024

(UNAUDITED)

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# WILD AT HEART FOUNDATION

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# WILD AT HEART FOUNDATION

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## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2024

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Trustees	Nikki Tibbles		
	Stephanie Camu		
	Caroline Louise Richmond (appointed 23 September 2023)		
	James Cane (appointed 21 June 2024)		
	Marisha Dhawan (appointed 2 July 2024)		
	Andrea Alessandro Davide Previ (resigned 12 September 2024)		
Charity registered number	1161695		
Date of registration	15 May 2015		
Principal office	Linford Business Estate 52 Linford Street London SW8 4UN		
Accountants	Wellers 1 Vincent Square London SW1P 2PN		
Our ambassadors include:	David Gandy	Karen Hauer	Lee & Yolande Dixon
	Estee Lalonde	Anna Webb	The Country Dog Hotel
	David Webb	Simeon Farrar	DJ Nikki Beatnik
	Madeleine Spencer	Andrew Richardson	Cat Arwel
	Lara Buckle	Richard Phibbs	Pixie Geldof
Our corporate partners include:	Waggel	Butternut Box	Wild at Heart florists
	Free People	Anabela Chan	Pet's Pyjamas
Website	<a href="http://www.wildatheartfoundation.org">www.wildatheartfoundation.org</a>		
Instagram	<a href="https://www.instagram.com/Wild_at_heart_foundation">Wild_at_heart_foundation</a>		

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# WILD AT HEART FOUNDATION

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## LETTER FROM THE FOUNDER and CHAIR OF THE BOARD OF TRUSTEES

Dear Reader

As a child, I was lucky enough to grow up in a home full of animals ... all rescued. Most mornings, my parents would find me asleep in our three rescue dogs' beds. That's of course only if I had failed spectacularly at trying to sneak all three into bed with me.

My father would help me rescue stray dogs, taking in any I may have found and brought home ... and he would help me fix anything from a pigeon to a hedgehog, kittens, dogs, even a box of gerbils!

I will forever be grateful to my parents for teaching me to be kind, compassionate and have empathy towards all animals on our planet. It's the greatest gift I could ever have been given.

So, of course, I don't think I have ever spent a day in my life without a dog by my side. When I left home for university, the first thing I did when I arrived in Birmingham was to go to Canal Street dogs' home and rescue a beautiful labrador/collie cross whom I named Oliver. He used to come to every lecture with me, much to everyone's amusement. His lacrosse and netball skills left a lot to be desired, however.

I've been lucky enough to find another passion in my life, my business *Wild at Heart*, which enabled me to travel the world. Unfortunately for me, this became a very sad and sorry affair ... trips to India, Sri Lanka, Thailand, Puerto Rico and South America soon became trips of sadness and despair. My entire holidays were consumed with rescuing and feeding dogs and cats, trips to the vet and donating as much money as I could afford to local shelters, volunteering in local shelters and always leaving feeling that I needed to do something to help change the desperately sorry lives of stray dogs that I witnessed day after day after day.

On my last trip away to Puerto Rico, where I spent three weeks filling the boot of my car to feed stray dogs, I found two puppies on the side of the motorway living by a burger van. I fed them, treated them for fleas, left water and bowls and asked the burger-van man to feed them each day. However, I couldn't forget these precious souls living by a very busy road. My then husband agreed, rather reluctantly, that the next morning, if they were still there, we could save them. So, of course, we picked up two of the most bedraggled puppies you have ever seen. Rose and Lily. Lily had a terrible infection in her eye, which had to be removed.

Sadly, every dog in Puerto Rico looked like Rose and Lily ... nobody wants a dog from the streets, and if they do, they only have to walk two minutes to find one, so I decided that I would bring them home.

This was my last holiday abroad, and it opened my eyes to dog rescue and what can never be unseen. I wanted to help, so I started in small way by supporting shelters in Europe ... with sterilisation, campaigns for rehoming and supplying funds for food.

It would never be enough.

One year, *Wild at Heart* delivered a very special and quite spectacular wedding in the South of France. I felt so blessed and overjoyed to have been able to work and create something quite magical ... but this event coincided with the death of Rose. To me, it was a sign that I needed to do something more, and

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## WILD AT HEART FOUNDATION

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that I would rescue another dog from abroad. This opened the gates to hell, and that is when I decided that my greatest love in life, helping animals, would no longer be a dream. The *Wild at Heart Foundation* was born.

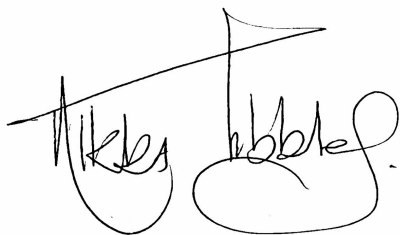
I didn't ever want to be just 'that girl from west London rehoming dogs' ... the wonderful tangible element of rescue that is so rewarding. I wanted more than that, I wanted to deal with the root of the problem. The over-population of stray dogs is a global problem that is never dealt with on the scale necessary or needed. And to that end, the most important goals of the Foundation were those of sterilisation, welfare and education. Rehoming is only the icing on the cake.

We have a global stray dog population of around 600 million. Seventy-five percent of all dogs in our world live a miserable existence and often don't live past the age of two. They are subject to the most horrific disease, starvation, brutality, accidents, and a global lack of education and welfare. From one female dog that can have, say, three or four litters per year, within six years of the first litter, 67,000 puppies will roam the streets. Sterilisation is the only answer. Education is imperative. We must teach children and the younger generation that change has to come, and that all animals are sentient beings that feel pain and fear and loneliness.

Teaching the welfare of animals, and how to take care of your animals with kindness and compassion is paramount in our world – never more so than today, when our world is being torn apart by war.

To date, the *Wild at Heart Foundation* has rehomed over 2,000 dogs, we have sterilised over 32,000, we have educated and continue to educate, we run sterilisation programmes all over the globe. Alongside these, we run welfare and education initiatives. The partners we work with we choose for longevity, to create lasting change. There isn't a day that we are not asked for help, and it breaks my heart that we have to say no. As I am sure you are all aware, there is an element of charity fatigue ... there are so many causes that need support that it is often very hard to raise funds for an animal on a street in a country which you have never visited... blissfully unaware of the depth of their plight.

I want to thank each and every person who has supported us from day one and believed in our mission ... passion and dedication know no bounds. The work we could do with funds raised or donated could be immeasurable, and for me to leave that legacy would be a life well lived.



**Nikki Tibbles**

*Founder of Wild at Heart Foundation*

*Chair of Nikki Tibbles at Wild at Heart Limited*

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# WILD AT HEART FOUNDATION

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024

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The trustees present their annual report together with the financial statements of Wild at Heart Foundation (the "Charity", "WAHF" or "Wild at Heart") for the year from 1 July 2023 to 30 June 2024 ("FY24").

Seventy-five percent of the global dog population do not have an owner to care for them.

The safety, health and welfare of these estimated 600 million stray dogs is largely dependent on the actions of humans. The Charity supports global project partners to encourage their local communities to change attitudes and behaviours towards dogs and to treat them with the respect and love that they need and deserve.

### Objectives and activities

#### a. Purpose

Wild at Heart Foundation wants to end the suffering and improve the wellbeing of vulnerable stray dogs across the world; to make real and lasting changes, and to help abandoned and unloved dogs receive the care that they deserve.

The purpose of the Charity is to help partner organisations in numerous countries reduce the world's stray dog population by funding programmes for sterilisation and welfare support. Wild at Heart selects projects and partners after careful due diligence and enquiry and ensures that the programmes and projects are executed effectively and ethically.

The Charity focuses on sterilisation programmes and welfare support. In addition, it promotes and designs education and awareness initiatives in the UK and overseas.

- |   |                                |  |
|---|--------------------------------|--|
| 1 | <i>Sterilisation</i>           | funding the facilitation of programmes worldwide.  |
| 2 | <i>Welfare</i>                 | providing funds to specific projects and organisations that support the wellbeing of stray dogs.   |
| 3 | <i>Education and awareness</i> | supporting international campaigns that raise awareness of the plight of stray dogs and prevent further suffering by promoting high-welfare standards. |

The Charity continues to offer an education initiative to schools in the UK to KS2 (Key Stage 2) pupils aged between the ages of 7 and 11. This initiative aims to support the mental wellbeing of young people and help them to understand the positive impact dogs can have on our lives. It was developed alongside a team of passionate educators, and students

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# WILD AT HEART FOUNDATION

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

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develop key skills in empathy, compassion, kindness and understanding.

Details of the countries in which the Charity operates, the projects and programmes that it supports and benefits that it provides, are given later in the Trustees' report.

*Public benefit*

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance '*Public benefit: running a charity* (PB2)'.

- b.** Strategies and activities undertaken by the Charity to achieve its objectives  
During FY24, the Charity strategy was to focus on its three mission pillars of sterilisation, welfare, and education and awareness; with a predominant focus on sterilisation, the only humane method of controlling, and thus reducing, the global stray dog population.

These operational objectives were met and achieved through the strengthening of long-term project partnerships. However, the negative impact on donors and our project partners of rapidly increasing inflation remained significant for the Charity.

## Achievements and performance

The Charity believes that every dog deserves the chance to live a healthy, happy life, free from the threat of pain, suffering, cruelty or neglect. We champion compassion and collaboration.

- a.** Main achievements of the Charity  
The Charity has significantly increased the impact of its primary strategy pillar, sterilisation, during the last two financial years, from an annual total of 758 sterilisations during FY22 to over 2,500 during each of the two subsequent years. Furthermore, Wild at Heart has sustained the level of welfare support provided to project partners during a challenging period in the charity landscape. Besides its sterilisation efforts with six global projects, the Charity supported welfare needs across nine worldwide projects, an increase of one over FY23.

The fundraising environment proved particularly difficult during FY24. Cost-of-living pressures and the associated downturn in public donations had a negative effect across the charity sector. Wild at Heart was not immune from this, but still raised nearly £190,000 from donations, grants, corporate collaborations, events and fundraising campaigns.

The money raised by Wild at Heart was carefully distributed where the trustees felt that it could have the greatest impact.

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# WILD AT HEART FOUNDATION

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

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### *Sterilisation*

*The cost of sterilising a dog depends on its sex and the country where the operation is carried out, but on average is approximately £30. Wild at Heart provides regular monthly funding to project partners for sterilisations as well as supporting one-off and ad hoc sterilisation campaigns.*

- Project partners across the globe carried out 2,634 sterilisations and 2,727 vaccinations during the year.
  - *UKRAINE* - A new sterilisation and vaccination campaign ran between August and December 2023, during which 340 dogs were treated
  - *INDIA* - The rolling sterilisation campaign continued, with 1,100 dogs sterilised and vaccinated during this reporting period, up from 892 in FY23
  - *MEXICO* - we supported several programmes of sterilisation (1,128 dogs) and vaccination (1,256 dogs)
  - *ROMANIA* - the Charity financed the sterilisation of 40 dogs (up from eight during FY23) and the vaccination of five
  - *SOUTH AFRICA* - we funded 26 sterilisations and vaccinations

We are aiming significantly to increase the number of sterilisations and vaccinations that we can finance during FY25. Our partner in India has capacity for three times as many as we can currently fund and similarly in Mexico. WAHF intends to start financing large-scale *Steri* campaigns, which can achieve 200 – 250 combined sterilisations and vaccinations in one weekend. We will seek to expand our funding in Romania and Ukraine, which are two countries greatly in need of further support. The Charity will target additional corporate sponsorship and grant applications to enable us to give greater impetus to these worthwhile initiatives.

### *Welfare*

*Wild at Heart supports initiatives that provide welfare to stray dogs in several countries. The provision of welfare includes feeding dogs, meeting their medical needs, supporting organisations that rehome suitable dogs and providing funds to build and improve shelters in partner organisations.*

- During FY24, we distributed funds to improve stray dog welfare across nine global projects in Ukraine, India, Romania (2), South Korea, Mexico, Greece and the UK (2).
- In September 2023, the Charity began supporting the UK-based *Street Paws* charity ([www.streetpaws.co.uk](http://www.streetpaws.co.uk)). The charity seeks to ensure that homeless pet owners can remain with their dogs when they are in hostel accommodation.

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# WILD AT HEART FOUNDATION

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

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### *Education and awareness*

- The Charity continued to raise awareness of the plight of stray dogs across its multiple social media channels, both in terms of highlighting the work carried out by its project partners, and informing its audience of wider dog welfare issues globally, associated statistics and featuring the work of other like-minded organisations
- The Charity promoted its mission and educated the UK public about the global stray dog population at fundraising events during this period
- The Charity's KS2 *Be Kind* education-programme continued to be available for UK schools to sign up to during the year

### **b.** The Charity's goals and ambitions for the future

We believe that there is a power in kindness and community, enhanced by the presence of dogs and other pets, and that by working together towards a common goal, we can help make the world a better, kinder place

Despite this post-pandemic unprecedented era of financial instability for animal welfare organisations, the Charity remains steadfast in its mission to support the wellbeing of the global stray dog population.

The Charity believes in longevity of support for its project partners and will aim to widen assistance, where viable, to encompass all three strategy pillars per project partner, particularly elevating overseas local community education initiatives. We will do this while also aiming to achieve a minimum of 250 sterilisations per month, incorporating all relevant and compatible project partners.

Ensuring that vital vaccinations are available to be administered at all sterilisation drives will be a priority to underpin the Charity's welfare strategy pillar.

## Financial review

### **a.** Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going-concern basis in preparing the financial statements. Further details regarding the adoption of the going-concern basis can be found in the accounting policies.

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# WILD AT HEART FOUNDATION

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

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**b.** Reserves policy

It is the policy of the Charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three and six months' average expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

### Structure, governance and management

**a.** Constitution

Wild At Heart Foundation is a registered charity, number 1161695, and is constituted under a Trust deed.

**b.** Methods of appointment or election of trustees

The management of the Charity is the responsibility of the trustees, who are elected and co-opted under the terms of the trust deed.

**c.** Organisational structure and decision-making policies

Nikki Tibbles, the founder, managed the Charity during the year and Olivia Staves (Operations director) ran its day-to-day operations.

Trustee meetings took place regularly during the year. These meetings ensured that the trustees had a clear understanding and oversight of the business and its operations.

The trustees have assessed the risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity. They remain satisfied that there are systems in place to identify and mitigate exposure to risks to which they believe the Charity might be exposed.

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# WILD AT HEART FOUNDATION

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## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2024

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### Statement of trustees' responsibilities


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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the Charity will continue in business.

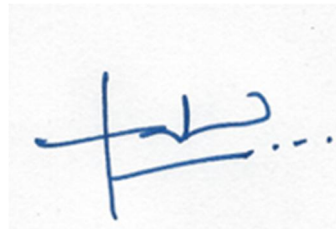
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 order of the members of the board of trustees and signed on their behalf by:



Nikki Tibbles  
Trustee

Date: 9 January 2025



James Cane FCA  
Trustee

Date: 9 January 2025

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# WILD AT HEART FOUNDATION

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## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2024

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Independent examiner's report to the Trustees of Wild At Heart Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2024.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

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# WILD AT HEART FOUNDATION

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## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2024

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This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Signed by:  
Joseph Lennon  
2FF383457D314CA...

Dated: 09-01-25

Joseph Lennon ACCA

1 Vincent Square, London, SW1P 2PN

# WILD AT HEART FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	7,500	156,410	163,910	310,393
Other trading activities	4	-	26,013	26,013	-
<b>Total income</b>		<b>7,500</b>	<b>182,423</b>	<b>189,923</b>	<b>310,393</b>
Expenditure on:					
Charitable activities	5	4,000	178,684	182,684	282,428
<b>Total expenditure</b>		<b>4,000</b>	<b>178,684</b>	<b>182,684</b>	<b>282,428</b>
<b>Net movement in funds</b>		<b>3,500</b>	<b>3,739</b>	<b>7,239</b>	<b>27,965</b>
Reconciliation of funds:					
Total funds brought forward		-	76,813	76,813	48,848
Net movement in funds		3,500	3,739	7,239	27,965
<b>Total funds carried forward</b>		<b>3,500</b>	<b>80,552</b>	<b>84,052</b>	<b>76,813</b>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 23 form part of these financial statements.

# WILD AT HEART FOUNDATION

## BALANCE SHEET AS AT 30 JUNE 2024

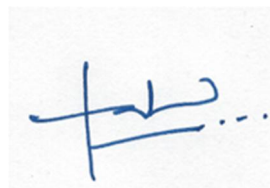
	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		40,236		41,122
Investments	11		1		1
			40,237		41,123
<b>Current assets</b>					
Debtors	12	73,793		36,487	
Cash at bank and in hand		25,595		46,134	
		99,388		82,621	
Creditors: amounts falling due within one year	13	(55,573)		(46,931)	
Net current assets			43,815		35,690
Total net assets			84,052		76,813
<b>Charity funds</b>					
Restricted funds	14		3,500		-
Unrestricted funds	14		80,552		76,813
Total funds			84,052		76,813

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



Nikki Tibbles  
Trustee

Date: 9 January 2025



James Cane FCA  
Trustee

Date: 9 January 2025

The notes on pages 12 to 23 form part of these financial statements.

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# WILD AT HEART FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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### 1. General information

Wild at Heart Foundation is a charitable incorporated organisation ("CIO"), limited by guarantee, domiciled in England and Wales, registration number 01161695. The principal office is at Linford Business Estate, 52 Linford Street, London SW8 4UN.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Wild At Heart Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

#### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation

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# WILD AT HEART FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

### 2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
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### 2.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably, in which case they are measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(losses) on investments' in the statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

### 2.6 Debtors

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

### 2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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# WILD AT HEART FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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### 2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date, as a result of a past event, that it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### 2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.10 Pensions

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

# WILD AT HEART FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 3. Income from donations and legacies

	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Donations				
Donations	-	156,410	156,410	286,199
Adoption fees	-	-	-	400
Gift aid	-	-	-	23,794
Subtotal detailed disclosure	-	156,410	156,410	310,393
Grants	7,500	-	7,500	-
Subtotal	7,500	-	7,500	-
	7,500	156,410	163,910	310,393
<i>Total 2023</i>	-	310,393	310,393	

### 4. Income from other trading activities

	Unrestricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£
Income from fundraising events			
Fundraising	26,013	26,013	-

# WILD AT HEART FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 5. Analysis of expenditure on charitable activities

#### Summary by fund type

	Restricted funds 2024	Unrestricted funds 2024	Total 2024	<i>Total 2023</i>
	£	£	£	£
Charitable activities	4,000	178,684	182,684	282,428
<i>Total 2023</i>	-	282,428	282,428	

### 6. Analysis of expenditure by activities

	Activities undertaken directly 2024	Support costs 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£	£
Charitable activities	148,909	33,775	182,684	282,428
<i>Total 2023</i>	220,756	61,672	282,428	

Analysis of direct costs	Charitable activities 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£
Staff costs	81,496	81,496	127,748
Adoption & dog transport	5,119	5,119	10,867
Other direct costs	62,294	62,294	82,141
	148,909	148,909	220,756
<i>Total 2023</i>	220,756	220,756	

# WILD AT HEART FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Analysis of support costs	Charitable activities 2024	Total funds 2024	Total funds 2023
	£	£	£
Legal & professional fees	19,152	19,152	18,563
Advertising & marketing	5,341	5,341	32,273
Travel & subsistence	1,015	1,015	329
Rent & insurance costs	1,198	1,198	1,594
Telephone, fax & computer costs	2,813	2,813	2,340
Sundry expenses	210	210	2,273
Bank fees	3,122	3,122	3,430
Printing, postage & stationery	8	8	1,204
Depreciation	886	886	2,705
Charitable & political donations	-	-	1,577
Provision for bad debts	-	-	(5,116)
Interest payable	-	-	500
Governance costs	30	30	-
	33,775	33,775	61,672
<i>Total 2023</i>	<i>61,672</i>	<i>61,672</i>	

### 7. Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,600	3,600

# WILD AT HEART FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 8. Staff costs

	2024	2023
	£	£
Wages and salaries	78,090	114,167
Social security costs	1,411	10,606
Contribution to defined-contribution pension schemes	1,995	2,975
	<b>81,496</b>	<b>127,748</b>

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Average	3	3

No employee received remuneration amounting to more than £60,000 in either year.

### 9. Trustees' remuneration and expenses

During the year:

- no trustee received any remuneration or other benefits (2023 - *ENIL*)
- no trustee expenses were incurred (2023 - *ENIL*).

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# WILD AT HEART FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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### 10. Tangible fixed assets

	Computer equipment	Other fixed assets	Total
	£	£	£
<hr/>			
Cost or valuation			
At 1 July 2023	9,459	40,236	49,695
At 30 June 2024	9,459	40,236	49,695
<hr/>			
Depreciation			
At 1 July 2023	8,573	-	8,573
Charge for the year	886	-	886
At 30 June 2024	9,459	-	9,459
<hr/>			
Net book value			
At 30 June 2024	-	40,236	40,236
<i>At 30 June 2023</i>	<i>886</i>	<i>40,236</i>	<i>41,122</i>

### 11. Fixed asset investments

	Investments in subsidiary companies
	£
<hr/>	
Cost or valuation	
At 1 July 2023	1
At 30 June 2024	1
<hr/>	
Net book value	
At 30 June 2024	1
<i>At 30 June 2023</i>	<i>1</i>

# WILD AT HEART FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Wild At Heart Foundation Trading Limited	10178756	1 Vincent Square, London, SW1P 2PN	Trading subsidiary
Class of shares	Holding	Included in consolidation	
Ordinary	100%	No	

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(loss)/ surplus/ (deficit) for the year £	Net assets £
Wild At Heart Foundation Trading Limited	5,251	(22,643)	(17,392)	(50,081)

### 12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	21,059	2,445
Amounts owed by group undertakings	50,661	33,876
Other debtors	-	48
Prepayments and accrued income	2,073	118
	<b>73,793</b>	<b>36,487</b>

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# WILD AT HEART FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	12,710	2,670
Other taxation and social security	-	1,209
Pension fund loan payable	390	555
Other creditors	38,897	38,897
Accruals and deferred income	3,576	3,600
	55,573	46,931

14. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023	Income	Expenditure	Balance at 30 June 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General funds	76,813	182,423	(178,684)	80,552
<b>Restricted funds</b>				
Restricted funds - all funds	-	7,500	(4,000)	3,500
<b>Total of funds</b>	76,813	189,923	(182,684)	84,052

# WILD AT HEART FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Statement of funds - prior year

	<i>Balance at 1 July 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2023</i>
	£	£	£	£
Unrestricted funds				
General funds	48,848	310,393	(282,428)	76,813

15. Analysis of net assets between funds

	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024
	£	£	£
Tangible fixed assets	-	40,236	40,236
Fixed asset investments	-	1	1
Current assets	3,500	95,887	99,388
Creditors due within one year	-	(55,573)	(55,573)
<b>Total</b>	<b>3,500</b>	<b>80,551</b>	<b>84,051</b>

Analysis of net assets between funds - prior period

	<i>Endowment funds 2023</i>	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£	£
Tangible fixed assets	41,122	-	41,122
Fixed asset investments	1	-	1
Current assets	82,620	-	82,620
Creditors due within one year	(46,931)	-	(46,931)
<b>Total</b>	<b>76,812</b>	<b>-</b>	<b>76,812</b>

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# WILD AT HEART FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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### 16. Pension commitments

The group contributes to a defined-contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension-cost charge represents contributions payable by the group to the fund and amounted to £1,995 (2023 - £2,975), of which £390 (2023 - £555) was payable to the fund at the balance sheet date and is included in creditors.

### 17. Related-party transactions

The Charity has a trading subsidiary company called Wild at Heart Foundation Trading Limited. This company donated profits of £Nil (2023: £Nil) to the Charity. The Charity was owed £50,661 (2023: £33,876) by the subsidiary at the year end.

**WILD AT HEART FOUNDATION**

England & Wales - Charity number 1161695

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# Accounts

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**WILD AT HEART FOUNDATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

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**WILD AT HEART FOUNDATION**

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**WILD AT HEART FOUNDATION**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2023**

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<b>Trustees</b>	Nikki Tibbles Andrea Alessandro Davide Previ Stephanie Camu Caroline Louise Richmond (appointed 23 September 2023)
<b>Charity registered number</b>	1161695
<b>Principal office</b>	Unit 4 Linford Business Estate Linford Street London SW8 4AB
<b>Accountants</b>	Wellers Accountants 1 Vincent Square London SW1P 2PN

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## WILD AT HEART FOUNDATION

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

---

The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2022 to 30 June 2023.

#### **Objectives and activities**

##### **a. Policies and objectives**

The purpose/objects of the charity are to compassionately reduce the worlds stray dog population, through working with project partners on sterilisation programmes, welfare support and awareness/education initiatives.

1. Sterilisation: funding the facilitation of spay/neuter programmes worldwide.
2. Welfare: providing funding to support meeting the nourishment/medical/shelter needs of stray dogs.
3. Education/awareness: supporting the development of international campaigns which both raise awareness of, and prevent further animal suffering, whilst also promoting high welfare standards. Continuing to deliver a KS2 education initiative in the UK.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Strategies and activities undertaken to achieve objectives**

For the period of 2022/23, the charity had specific objectives, alongside its general mission objectives of sterilisation, welfare, and awareness/education, to:

- Implement the redefined charity strategy and mission pillars following the review during the prior period.
- Continue to predominantly focus on the only humane method of controlling the global stray dog population: sterilisation.

The operational objectives referenced above were met during the year. However, the impact of the cost-of-living crisis was significant for the charity.

In April 2022, in the previous reporting period, we took the decision to pause international adoptions and focus only on UK rehoming. During the following months and finalised in September 2022, a further decision was taken to close the adoption department and to focus entirely on our core mission pillars of sterilisation, welfare, and education.

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## WILD AT HEART FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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#### Achievements and performance

##### a. Main achievements of the Charity

The charity helped to facilitate the sterilisation of 2845 dogs globally, supported welfare needs across 9 worldwide projects and raised £310,393.

##### Sterilisation

- 2845 sterilisations were achieved globally during the period of July 22 - June 23.
- We funded the sterilisation of 180 dogs in Greece during July 22 - April 23 as part of a scheduled 1-year female spay campaign.
- September 2022 marked the beginning of a rolling sterilisation campaign in India, with 892 dogs sterilised during this reporting period. Rabies vaccinations were also provided to all dogs.
- We supported the sterilisation of 1722 dogs across the reporting period in Mexico. 375 dogs were also vaccinated.
- We funded the sterilisation of 43 dogs in Bali during July 22 – November 22. Rabies vaccinations were also provided to all dogs.
- We funded the sterilisation of 8 dogs in Romania during March 23 – June 23.

##### Welfare

- Welfare funds to assist with feeding, meeting the medical needs, and providing adequate shelter for stray dogs in need, were distributed across 9 global projects in Greece, Romania, South Korea, Ukraine, India, Mexico, Bali, and the UK.
- In December 22 we began our support of UK Pet food banks.

##### Education/awareness

- Funding was provided to a South African project to produce a series of printable worksheets; these enhanced the learning experience in schools and other educational environments of the previously funded animated educational videos, and they covered sterilisation, animal cruelty, how to be a good pet owner and understanding illnesses in dogs.
- Our KS2 Be Kind Education programme content continued to be available for schools to sign up to during this period.

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## WILD AT HEART FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Structure, governance and management

##### a. Constitution

Wild At Heart Foundation is a registered charity, number 1161695, and is constituted under a Trust deed.

##### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### c. Organisational structure and decision-making policies

Nikki Tibbles managed the day-to-day running of the charity during this period with support from Shaeren McKenzie (Managing Director, Wild at Heart), Samantha Ellingford (Operations Manager, on Maternity Leave from March 2023) and Olivia Staves (Projects Manager).

Regular Trustee meetings took place during this period to ensure clear understanding and oversight of the business for all. The Trustees have assessed the risks to which the charity is exposed, those relating to the operations and finances of the charity and are satisfied that there are systems in place to mitigate exposure.

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**WILD AT HEART FOUNDATION**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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**Statement of Trustees' responsibilities**


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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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 order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:  
  
5E1E4F007400459.....  
**Nikki Tibbles**  
Trustee  
Date: 27-03-24

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## WILD AT HEART FOUNDATION

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

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#### Independent examiner's report to the Trustees of Wild At Heart Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2023.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

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**WILD AT HEART FOUNDATION**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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Signed:  DocuSigned by:  
2FF383457D314CA...

Dated: 27-03-24

Joseph Lennon

ACCA

1 Vincent Square, London, SW1P 2PN

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**WILD AT HEART FOUNDATION**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2023**

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	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
<b>Income from:</b>				
Donations and legacies	3	310,393	310,393	523,336
<b>Total income</b>		<u>310,393</u>	<u>310,393</u>	<u>523,336</u>
<b>Expenditure on:</b>				
Charitable activities	4	282,428	282,428	521,360
<b>Total expenditure</b>		<u>282,428</u>	<u>282,428</u>	<u>521,360</u>
<b>Net movement in funds</b>		<u>27,965</u>	<u>27,965</u>	<u>1,976</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		48,848	48,848	46,872
Net movement in funds		27,965	27,965	1,976
<b>Total funds carried forward</b>		<u>76,813</u>	<u>76,813</u>	<u>48,848</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 21 form part of these financial statements.

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**WILD AT HEART FOUNDATION**

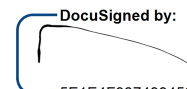
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**BALANCE SHEET  
AS AT 30 JUNE 2023**

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	41,122	43,827
Investments	10	1	1
		<u>41,123</u>	<u>43,828</u>
<b>Current assets</b>			
Debtors	11	36,487	8,714
Cash at bank and in hand		46,134	51,010
		<u>82,621</u>	<u>59,724</u>
Creditors: amounts falling due within one year	12	(46,931)	(54,704)
<b>Net current assets</b>		<u>35,690</u>	<u>5,020</u>
<b>Total net assets</b>		<u><u>76,813</u></u>	<u><u>48,848</u></u>
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	76,813	48,848
<b>Total funds</b>		<u><u>76,813</u></u>	<u><u>48,848</u></u>

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

DocuSigned by:  
  
 .....5E1E4F937499459.....  
**Nikki Tibbles**  
 Trustee

Date: 27-03-24

The notes on pages 10 to 21 form part of these financial statements.

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## WILD AT HEART FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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#### 1. General information

Wild at Heart Foundation is an charitable incorporated organisation "CIO", limited by guarantee, domiciled in England and Wales, registration number 01161695. The registered office is Unit 3 & 4, Linford Business Estate, Linford Street, London, SW8 4AB.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Wild At Heart Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**2. Accounting policies (continued)****2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
Other fixed assets	-	

**2.5 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**2. Accounting policies (continued)****2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**3. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
<b>Donations</b>			
Donations	286,199	<b>286,199</b>	339,993
Adoption fees	400	<b>400</b>	116,063
Gift aid	23,794	<b>23,794</b>	29,780
<b>Subtotal detailed disclosure</b>	<u>310,393</u>	<u><b>310,393</b></u>	<u>485,836</u>
Grants	-	-	37,500
	<u>310,393</u>	<u><b>310,393</b></u>	<u>523,336</u>
<i>Total 2022</i>	<u>523,336</u>	<u>523,336</u>	

**4. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>	<i>Total 2022 £</i>
Charitable activities	<u>282,428</u>	<u><b>282,428</b></u>	<u>521,360</u>
<i>Total 2022</i>	<u>521,360</u>	<u>521,360</u>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Charitable activities	220,756	61,672	<b>282,428</b>	521,360
<i>Total 2022</i>	<u>452,022</u>	<u>69,338</u>	<u>521,360</u>	

**Analysis of direct costs**

	<b>Charitable activities 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Staff costs	127,748	<b>127,748</b>	269,924
Adoption & dog transport	10,867	<b>10,867</b>	92,037
Other direct costs	82,141	<b>82,141</b>	90,061
	<u>220,756</u>	<u><b>220,756</b></u>	<u>452,022</u>
<i>Total 2022</i>	<u>452,022</u>	<u>452,022</u>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Charitable activities 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Legal & professional fees	18,563	<b>18,563</b>	22,364
Advertising & marketing	32,273	<b>32,273</b>	17,215
Travel & subsistence	329	<b>329</b>	3,250
Rent & insurance costs	1,594	<b>1,594</b>	1,932
Telephone, fax & computer costs	2,340	<b>2,340</b>	3,300
Sundry expenses	2,273	<b>2,273</b>	1,730
Bank fees	3,430	<b>3,430</b>	6,177
Printing, postage & stationery	1,204	<b>1,204</b>	328
Depreciation	2,705	<b>2,705</b>	3,107
Charitable & political donations	1,577	<b>1,577</b>	3,174
Provision for bad debts	(5,116)	<b>(5,116)</b>	-
Interest payable	500	<b>500</b>	100
Governance costs	-	-	6,661
	<hr/>	<hr/>	<hr/>
	61,672	<b>61,672</b>	69,338
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2022</i>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	69,339	<b>69,338</b>	
	<hr/> <hr/>	<hr/> <hr/>	

**6. Independent examiner's remuneration**

	<b>2023 £</b>	<i>2022 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>3,600</b>	3,600
	<hr/> <hr/>	<hr/> <hr/>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**7. Staff costs**

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>114,167</b>	244,170
Social security costs	<b>10,606</b>	20,145
Contribution to defined contribution pension schemes	<b>2,975</b>	5,608
	<u><b>127,748</b></u>	<u>269,923</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2023</b>	2022
	No.	No.
Average	<b>3</b>	9

No employee received remuneration amounting to more than £60,000 in either year.

	<b>2023</b>	2022
	£	£
<b>Adoption staff costs</b>		
Wages and salaries	-	135,484
Social security costs	-	12,017
Contribution to defined contribution pension schemes	-	3,035
	<u>-</u>	<u>150,536</u>

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 June 2023, no Trustee expenses have been incurred (2022 - £NIL).

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**9. Tangible fixed assets**

	Computer equipment £	Other fixed assets £	Total £
<b>Cost or valuation</b>			
At 1 July 2022	9,459	40,236	49,695
At 30 June 2023	<u>9,459</u>	<u>40,236</u>	<u>49,695</u>
<b>Depreciation</b>			
At 1 July 2022	5,868	-	5,868
Charge for the year	2,705	-	2,705
At 30 June 2023	<u>8,573</u>	<u>-</u>	<u>8,573</u>
<b>Net book value</b>			
At 30 June 2023	<u>886</u>	<u>40,236</u>	<u>41,122</u>
At 30 June 2022	<u>3,591</u>	<u>40,236</u>	<u>43,827</u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**10. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 July 2022	1
At 30 June 2023	1
<b>Net book value</b>	
At 30 June 2023	1
At 30 June 2022	1

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

<b>Name</b>	<b>Company number</b>	<b>Registered office or principal place of business</b>	<b>Principal activity</b>
Wild At Heart Foundation Trading Limited	10178756	1 Vincent Square, London, SW1P 2PN	Trading Subsidiary
<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>	
Ordinary	100%	No	

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss )/ Surplus/ (Deficit) for the year £</b>	<b>Net assets £</b>
Wild At Heart Foundation Trading Limited	5,251	(22,643)	(17,392)	(50,081)

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**11. Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Due within one year</b>		
Trade debtors	<b>2,445</b>	4,488
Amounts owed by group undertakings	<b>33,876</b>	3,686
Other debtors	<b>48</b>	-
Prepayments and accrued income	<b>118</b>	540
	<b>36,487</b>	8,714

**12. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	<b>2,670</b>	5,313
Other taxation and social security	<b>1,209</b>	3,082
Pension fund loan payable	<b>555</b>	3,813
Other creditors	<b>38,897</b>	38,896
Accruals and deferred income	<b>3,600</b>	3,600
	<b>46,931</b>	54,704

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**13. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 July 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 30 June 2023</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<b>48,848</b>	<b>310,393</b>	<b>(282,428)</b>	<b>76,813</b>
	<u>48,848</u>	<u>310,393</u>	<u>(282,428)</u>	<u>76,813</u>

**Statement of funds - prior year**

	<i>Balance at 1 July 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2022</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<b>46,872</b>	<b>523,336</b>	<b>(521,360)</b>	<b>48,848</b>
	<u>46,872</u>	<u>523,336</u>	<u>(521,360)</u>	<u>48,848</u>

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023</b>	<b>Total funds 2023</b>
	£	£
Tangible fixed assets	41,122	<b>41,122</b>
Fixed asset investments	1	<b>1</b>
Current assets	82,620	<b>82,620</b>
Creditors due within one year	(46,931)	<b>(46,931)</b>
<b>Total</b>	<u>76,812</u>	<u>76,812</u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**14. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	43,827	43,827
Fixed asset investments	1	1
Current assets	59,724	59,724
Creditors due within one year	(54,704)	(54,704)
<b>Total</b>	<b>48,848</b>	<b>48,848</b>

**15. Pension commitments**

The group contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,975 (2022 - £5,608) of which £555 (2022: £3,813) were payable to the fund at the balance sheet date and are included in creditors.

**16. Related party transactions**

The charity has a trading subsidiary company called Wild at Heart Foundation Trading Ltd. This company donated profits of £Nil (2022: £Nil) to the charity. The charity was owed £33,876 (2022: £3,686) as at the year end.

**WILD AT HEART FOUNDATION**

England & Wales - Charity number 1161695

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# Accounts

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**WILD AT HEART FOUNDATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

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**WILD AT HEART FOUNDATION**

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<b>Independent examiner's report</b>	6 - 7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
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**WILD AT HEART FOUNDATION**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**Trustees**                      Nikki Tibbles  
   Jane Gottschalk  
   Andrea Alessandro Davide Previ  
   Lorraine Anne Robertson  
   Stephanie Camu

**Charity registered  
number**                      1161695

**Principal office**              Unit 4  
   Linford Business Estate  
   Linford Street  
   London  
   SW8 4AB

**Accountants**                Wellers  
   Accountants  
   1 Vincent Square  
   London  
   SW1P 2PN

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## WILD AT HEART FOUNDATION

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2022

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The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2021 to 30 June 2022.

#### **Objectives and activities**

##### **a. Policies and objectives**

The purpose/objects of the charity are to compassionately reduce the worlds stray dog population, through organising and sponsoring global rescue and rehoming projects, sterilisation programmes, welfare support, and awareness/education initiatives.

1. Global dog rescue & adoption: funding and supporting international rescue and adoption initiatives.
2. Sterilisation: funding the facilitation of spay/neuter programmes worldwide.
3. Welfare: funding to support the meeting of the nourishment/medical/shelter needs of dogs.
4. Education/awareness: supporting the development of international campaigns which both raise awareness of, and prevent further animal suffering, whilst also promoting high welfare standards. Continuing to deliver a KS2 education initiative in the UK.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Strategies and activities undertaken to achieve objectives**

For the period of 2021/22, the charity had specific objectives, alongside its general mission objectives of sterilisation, rehoming, welfare and awareness/education, to:

- Continue to focus on global sterilisation initiatives
- Review overall charity strategy and mission pillars
- Fully launch an education campaign into UK schools and develop international education programmes

All operational objectives referenced above were met during the year. However, the impact of the global pandemic and Brexit continued to remain significant during this period. High-volume sterilisation initiatives were restricted, rehoming logistics were complex, had elevated associated costs and interest in adopting decreased.

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## WILD AT HEART FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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#### Achievements and performance

##### a. Main achievements of the Charity

The charity sterilised 758 dogs, re-homed 187 dogs and raised just short of £421,045.

##### Sterilisation

- 758 sterilisations were achieved globally during the period of July 21 - June 22.
- We funded the sterilisation of 528 dogs during the period in Mexico.
- We funded the sterilisation of 36 dogs during May - June 2022 in Greece, which was the beginning of a new 1-year female spay campaign.
- We funded a sterilisation programme in Lebanon during this period, with 53 dogs being spayed/neutered.
- We financially supported the sterilisation/medical needs of 13 dogs in South Africa during the period.
- We began supporting a project partner in Bali in May 2022 and financially supported 20 sterilisations during May - June 2022.
- We also financially supported 12 sterilisations in Romania.
- In addition, all Bulgarian dogs by law must be sterilised before leaving Bulgaria, we can therefore also include our 96 adopted dogs from this period.

##### Adoption

- Interest in adopting decreased significantly from the previous tax year. The number of adoption application forms received during this period was 1,509, compared with 12,239 during July 2020 - June 2021
- 187 dogs were adopted during this period (20 already UK-based). Due to the significant decrease in adoption interest, combined with the continuing impact of Covid and Brexit regulations and an increase in UK onward rehoming, in April 2022 we took the decision to pause international adoptions.

##### Welfare

- Welfare funds were distributed across 10 projects in Afghanistan, Greece, Palestine, Romania, South Africa, Lebanon, Ukraine, India, Mexico and Bali.

##### Education/awareness

- Funding was provided to a South African project to produce a series of animated educational videos for showing in schools and other educational environments, encompassing sterilisation, animal cruelty, how to be a good pet owner and understanding illnesses.
- 117 UK schools signed up to deliver our KS2 Be Kind Education programme during this period.

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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**WILD AT HEART FOUNDATION**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**b. Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Structure, governance and management**

**a. Constitution**

Wild At Heart Foundation is a registered charity, number 1161695, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**c. Organisational structure and decision-making policies**

Nikki Tibbles managed the day-to-day running of the charity during this period with support from Shaeren McKenzie (from May 2022), Samantha Ellingford (Operations Manager), Abi Hanks (Senior Marketing and Fundraising Manager, resigned March 2022) and Olivia Staves (Head of Adoption Operations to April 2022, thereafter Projects Manager).

Regular Trustee meetings took place during this period to ensure clear understanding and oversight of the business for all. The Trustees have assessed the risks to which the charity is exposed, those relating to the operations and finances of the charity and are satisfied that there are systems in place to mitigate exposure.

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**WILD AT HEART FOUNDATION**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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**Statement of Trustees' responsibilities**

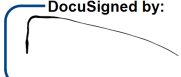
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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 order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:  
  
5E1E24F937490459:.....  
**Nikki Tibbles**  
Trustee  
Date: 18-10-23

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## WILD AT HEART FOUNDATION

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

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#### Independent examiner's report to the Trustees of Wild At Heart Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2022.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

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**WILD AT HEART FOUNDATION**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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Signed:  DocuSigned by:  
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Dated: 24-10-23

Joseph Lennon

ACCA

1 Vincent Square, London, SW1P 2PN

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**WILD AT HEART FOUNDATION**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022**

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	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	3	523,336	523,336	556,853
Other trading activities	4	-	-	14,326
Investments	5	-	-	1,331
<b>Total income</b>		<b>523,336</b>	<b>523,336</b>	<b>572,510</b>
<b>Expenditure on:</b>				
Charitable activities	6	521,360	521,360	673,077
<b>Total expenditure</b>		<b>521,360</b>	<b>521,360</b>	<b>673,077</b>
<b>Net movement in funds</b>		<b>1,976</b>	<b>1,976</b>	<b>(100,567)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		46,872	46,872	147,439
Net movement in funds		1,976	1,976	(100,567)
<b>Total funds carried forward</b>		<b>48,848</b>	<b>48,848</b>	<b>46,872</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 23 form part of these financial statements.

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**WILD AT HEART FOUNDATION**

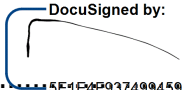
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**BALANCE SHEET  
AS AT 30 JUNE 2022**

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	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	43,827	6,698
Investments	12	1	1
		43,828	6,699
<b>Current assets</b>			
Debtors	13	8,714	2,507
Cash at bank and in hand		51,010	79,564
		59,724	82,071
Creditors: amounts falling due within one year	14	(54,704)	(41,898)
		5,020	40,173
<b>Net current assets</b>		5,020	40,173
<b>Total net assets</b>		48,848	46,872
<b>Charity funds</b>			
Restricted funds	15	-	-
Unrestricted funds	15	48,848	46,872
<b>Total funds</b>		48,848	46,872

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

DocuSigned by:  
  
 5E1E4F937499459.....  
**Nikki Tibbles**  
 Trustee  
 Date: 18-10-23

The notes on pages 11 to 23 form part of these financial statements.

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**WILD AT HEART FOUNDATION**

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022**

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	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>11,682</b>	<b>(70,854)</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(40,236)</b>	<b>(6,724)</b>
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(40,236)</b>	<b>(6,724)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>(28,554)</b>	<b>(77,578)</b>
Cash and cash equivalents at the beginning of the year	<b>79,564</b>	<b>157,142</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>51,010</b>	<b>79,564</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 23 form part of these financial statements

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## WILD AT HEART FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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#### 1. General information

Wild at Heart Foundation is an charitable incorporated organisation "CIO", limited by guarantee, domiciled in England and Wales, registration number 01161695. The registered office is Unit 3 & 4, Linford Business Estate, Linford Street, London, SW8 4AB.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Wild At Heart Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)****2.3 Expenditure (continued)**

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

All expenditure is inclusive of irrecoverable VAT.

**2.4 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
Other fixed assets	-	

**2.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Debtors**

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

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)****2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Pensions**

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**3. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
<b>Donations</b>			
Donations	419,125	<b>419,125</b>	308,952
Adoption fees	116,063	<b>116,063</b>	227,675
Gift aid	(29,780)	<b>(29,780)</b>	33,468
<b>Subtotal detailed disclosure</b>	<u>505,408</u>	<u><b>505,408</b></u>	<u>570,095</u>
Donations	(19,572)	<b>(19,572)</b>	-
Grants	37,500	<b>37,500</b>	4,930
Government grants	-	-	(18,172)
<b>Subtotal</b>	<u>17,928</u>	<u><b>17,928</b></u>	<u>(13,242)</u>
	<u>523,336</u>	<u><b>523,336</b></u>	<u>556,853</u>
<i>Total 2021</i>	<u>556,853</u>	<u>556,853</u>	

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Fundraising	-	-	14,326
<i>Total 2021</i>	<u>14,326</u>	<u>14,326</u>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Investment income	-	-	1,331
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2021</i>	<u>1,331</u>	<u>1,331</u>	

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Charitable activities	521,360	<b>521,360</b>	673,077
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2021</i>	<u>673,077</u>	<u>673,077</u>	

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Charitable activities	452,022	69,338	<b>521,360</b>	673,077
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2021</i>	<u>619,169</u>	<u>53,908</u>	<u>673,077</u>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Charitable activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Staff costs	269,924	<b>269,924</b>	267,757
Adoption & dog transport	92,037	<b>92,037</b>	191,370
Other direct costs	90,061	<b>90,061</b>	152,042
Grant funding of activities	-	-	8,000
	<u>452,022</u>	<u><b>452,022</b></u>	<u>619,169</u>
<i>Total 2021</i>	<u>619,169</u>	<u>619,169</u>	

**Analysis of support costs**

	<b>Charitable activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Legal & professional fees	22,364	<b>22,364</b>	13,898
Advertising & marketing	17,215	<b>17,215</b>	14,195
Travel & subsistence	3,250	<b>3,250</b>	861
Rent & insurance costs	1,932	<b>1,932</b>	1,167
Telephone, fax & computer costs	3,300	<b>3,300</b>	4,726
Sundry expenses	1,731	<b>1,731</b>	1,645
Bank fees	6,177	<b>6,177</b>	1,733
Printing, postage & stationery	328	<b>328</b>	4,475
Depreciation	3,107	<b>3,107</b>	2,302
Charitable & political donations	3,174	<b>3,174</b>	3,790
Provision for bad debts	-	-	5,116
Interest payable	100	<b>100</b>	-
Governance costs	6,661	<b>6,661</b>	-
	<u>69,339</u>	<u><b>69,339</b></u>	<u>53,908</u>
<i>Total 2021</i>	<u>53,908</u>	<u>53,908</u>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**8. Independent examiner's remuneration**

	<b>2022</b>	<i>2021</i>
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>3,600</b>	<i>3,600</i>
	<u><u>3,600</u></u>	<u><u><i>3,600</i></u></u>

**9. Staff costs**

	<b>2022</b>	<i>2021</i>
	£	£
Wages and salaries	<b>244,170</b>	<i>243,578</i>
Social security costs	<b>20,145</b>	<i>18,567</i>
Contribution to defined contribution pension schemes	<b>5,608</b>	<i>5,612</i>
	<u><u>269,923</u></u>	<u><u><i>267,757</i></u></u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2022</b>	<i>2021</i>
	No.	No.
Average	<b>9</b>	<i>9</i>
	<u><u>9</u></u>	<u><u><i>9</i></u></u>

No employee received remuneration amounting to more than £60,000 in either year.

	<b>2022</b>	<i>2021</i>
	£	£
<b>Adoption staff costs</b>		
Wages and salaries	<b>135,484</b>	<i>77,040</i>
Social security costs	<b>12,017</b>	<i>6,871</i>
Contribution to defined contribution pension schemes	<b>3,035</b>	<i>1,726</i>
	<u><u>150,536</u></u>	<u><u><i>85,637</i></u></u>

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 30 June 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**11. Tangible fixed assets**

	Computer equipment £	Other fixed assets £	Total £
<b>Cost or valuation</b>			
At 1 July 2021	9,459	-	9,459
Additions	-	40,236	40,236
At 30 June 2022	<u>9,459</u>	<u>40,236</u>	<u>49,695</u>
<b>Depreciation</b>			
At 1 July 2021	2,761	-	2,761
Charge for the year	3,107	-	3,107
At 30 June 2022	<u>5,868</u>	<u>-</u>	<u>5,868</u>
<b>Net book value</b>			
At 30 June 2022	<u><u>3,591</u></u>	<u><u>40,236</u></u>	<u><u>43,827</u></u>
<i>At 30 June 2021</i>	<u><u>6,698</u></u>	<u><u>-</u></u>	<u><u>6,698</u></u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**12. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 July 2021	1
At 30 June 2022	1
<b>Net book value</b>	
At 30 June 2022	1
At 30 June 2021	1

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

<b>Name</b>	<b>Company number</b>	<b>Registered office or principal place of business</b>	<b>Principal activity</b>
Wild At Heart Foundation Trading Limited	10178756	1 Vincent Square, London, SW1P 2PN	Trading Subsidiary
<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>	
Ordinary	100%	No	

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss )/ Surplus/ (Deficit) for the year £</b>	<b>Net assets £</b>
Wild At Heart Foundation Trading Limited	15,093	(43,979)	(28,886)	(33,228)

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**13. Debtors**

	<b>2022</b>	<i>2021</i>
	£	£
<b>Due within one year</b>		
Trade debtors	4,488	950
Amounts owed by group undertakings	3,686	-
Prepayments and accrued income	540	1,557
	<u>8,714</u>	<u>2,507</u>

**14. Creditors: Amounts falling due within one year**

	<b>2022</b>	<i>2021</i>
	£	£
Trade creditors	5,313	19,294
Amounts owed to group undertakings	-	10,723
Other taxation and social security	3,082	6,663
Pension fund loan payable	3,813	1,618
Other creditors	38,896	-
Accruals and deferred income	3,600	3,600
	<u>54,704</u>	<u>41,898</u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**15. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 July 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 30 June 2022</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<b>46,872</b>	<b>523,336</b>	<b>(521,360)</b>	<b>48,848</b>
	<u>46,872</u>	<u>523,336</u>	<u>(521,360)</u>	<u>48,848</u>

**Statement of funds - prior year**

	<i>Balance at 1 July 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2021</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<i>147,439</i>	<i>572,510</i>	<i>(673,077)</i>	<i>46,872</i>
	<u>147,439</u>	<u>572,510</u>	<u>(673,077)</u>	<u>46,872</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>
	£	£
Tangible fixed assets	43,827	<b>43,827</b>
Fixed asset investments	1	<b>1</b>
Current assets	59,724	<b>59,724</b>
Creditors due within one year	(54,704)	<b>(54,704)</b>
<b>Total</b>	<u>48,848</u>	<u>48,848</u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	6,698	6,698
Fixed asset investments	1	1
Current assets	82,071	82,071
Creditors due within one year	(41,898)	(41,898)
<b>Total</b>	<u>46,872</u>	<u>46,872</u>

**17. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2022 £</b>	<b>2021 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>1,976</u>	<u>(100,567)</u>
<b>Adjustments for:</b>		
Depreciation charges	3,107	2,303
Decrease/(increase) in debtors	(6,207)	7,434
Increase in creditors	12,806	19,976
<b>Net cash provided by/(used in) operating activities</b>	<u>11,682</u>	<u>(70,854)</u>

**18. Analysis of cash and cash equivalents**

	<b>2022 £</b>	<b>2021 £</b>
Cash in hand	<u>51,010</u>	<u>79,564</u>
<b>Total cash and cash equivalents</b>	<u>51,010</u>	<u>79,564</u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**19. Analysis of changes in net debt**

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash at bank and in hand	79,564	(28,554)	51,010
Debt due within 1 year	(1,618)	(2,195)	(3,813)
	<u>77,946</u>	<u>(30,749)</u>	<u>47,197</u>

**20. Pension commitments**

The group contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £5,608 (2021 - £5,612) of which £3,813 (2021: £1,618) were payable to the fund at the balance sheet date and are included in creditors.

**21. Related party transactions**

The charity has a trading subsidiary company called Wild at Heart Foundation Trading Ltd. This company donated profits of £Nil (2021: £Nil) to the charity. The charity was owed £3,686 (2021: £10,723) as at the year end.

**WILD AT HEART FOUNDATION**

England & Wales - Charity number 1161695

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# Accounts

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**WILD AT HEART FOUNDATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

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**WILD AT HEART FOUNDATION**

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**WILD AT HEART FOUNDATION**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**Trustees**

Nikki Tibbles  
Julia Dowling (resigned 2 December 2020)  
Dilaram Kitchlew Williamson (resigned 2 December 2020)  
Jane Gottschalk  
Andrea Alessandro Davide Previ (appointed 2 December 2020)  
Lorraine Anne Robertson (appointed 1 November 2021)  
Stephanie Camu (appointed 18 October 2021)

**Charity registered  
number**

1161695

**Principal office**

Unit 4  
Linford Business Estate  
Linford Street  
London  
SW8 4AB

**Accountants**

Wellers  
Accountants  
1 Vincent Square  
London  
SW1P 2PN

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## WILD AT HEART FOUNDATION

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### TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

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The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2020 to 30 June 2021.

#### Objectives and activities

##### a. Policies and objectives

The purpose/objects of the charity are to compassionately reduce the worlds stray dog population, through organising and sponsoring global rescue and rehoming projects, neutering programmes, awareness and education initiatives.

1. Global dog rescue & adoption; we fund, organise and support a wide number of international rescue and adoption initiatives.
2. Sterilisation: we organise and fund spay/neuter programmes, including research into new sterilisation techniques.
3. Education: we have developed and deliver education initiatives, with particular focus on children, based on an ethos of compassion and respect.
4. Awareness: we create, promote and support international campaigns that raise awareness of animal suffering.

The impact of the global pandemic and Brexit has been and will remain significant for the foreseeable future. We experienced an unprecedented spike in UK adoption applications with an increase of 547% YOY. The costs of animal transport, inoculation and passport/documentation have increased exponentially.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### b. Strategies and activities undertaken to achieve objectives

For the period of 2020-21, the charity had specific objectives, alongside its mission objectives of neutering, rehoming and educating, to:

- Create and launch an education campaign into schools in the UK and abroad
- Focus on global neutering initiatives
- Explore the set-up of a UK rehabilitation centre
- Improve fundraising structure & strategy
- Review standard operating procedures and policies
- Improve bookkeeping and reporting

All operational objectives referenced above were met during the year. However, the COVID-19 global pandemic had a significant impact on the charity. The education campaign's launch was delayed until September 2021. International partner shelter support and neutering initiatives were also restricted. The UK rehabilitation centre project was deferred to a 2023/24 long-term fundraising objective, a full feasibility and cost analysis will be conducted in 2022/23.

#### Achievements and performance

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## WILD AT HEART FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

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#### Achievements and performance (continued)

##### a. Main achievements of the Charity

The charity had targets during the financial year 2020/2021, which included: neutering 4,000 dogs, re-homing 460 dogs and raising £465,000. Due to the implications of Brexit and Covid, the charity fell slightly short of these targets and re-homed 350 dogs, sterilised 1,737 and raised just short of £339,900.

The education programme 'Be Kind' pilot was launched into three schools with contrasting demographics. The launch of the full programme was delayed until September 2021 due to school closures.

##### Sterilisation highlights & success statistics

- We began our sterilisation support programme in Bulgaria June 2020. Between July 2020 - June 2021 we financially supported the sterilisation of 257 dogs. In addition, all Bulgarian dogs by law must be sterilised before leaving Bulgaria, we therefore can include our adopted dogs from this period (135) for a total of 392.
- We also started a sterilisation programme in Greece during this time frame, with 62 female dogs being spayed.
- We launched a sterilisation programme in Thailand during this period, with 622 dogs being spayed/neutered.
- We began supporting a shelter partner in South Africa during 2020, and financially supported their November 2020 steri-drive at which 375 dogs were sterilised over a weekend.
- We also financially supported a sterilisation initiative of 66 dogs in Palestine.
- We funded the sterilisation of 220 dogs during May 2021 in Mexico.
- A total of 1737 dogs sterilised during the period.

##### Adoption highlights & success statistics

- Interest in adopting increased by 547% from the previous tax year. The number of adoption application forms received during this period was 12,239, compared with 1892 during July 2019 - June 2020.
- 350 dogs were adopted during this period (29 already UK-based), despite having to navigate significant pandemic induced international transportation issues, along with new Brexit regulations being implemented from Jan 21. This was an increase of 248 during the previous tax period.

##### Education programme

The key objective of our education programme is to encourage young people to explore and better understand the symbiotic relationship between dogs and their own positive mental wellbeing, whilst fostering the development of empathy, compassion, kindness and understanding.

##### Objectives:

1. Offer a free programme of resources to support the emotional intelligence of young people, called the Be Kind Programme.
2. Achieve increased knowledge within young people around safe and positive interactions with dogs and their welfare needs.
3. Raise awareness of Wild at Heart Foundation and the mission of the charity.

##### Overview:

- Designed for KS2 students
- Linked to the National Curriculum Free resources with various lesson plans and activities. Students will develop key skills in empathy, compassion, kindness and understanding, whilst learning about the positive impact dogs and animals can have on our lives

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## WILD AT HEART FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

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#### **Achievements and performance (continued)**

##### Curriculum Links:

- PSHE: health and wellbeing
- English: reading and writing, speaking and listening
- Science: animals including humans
- Geography: Locating countries

##### Awareness

We create, promote and support global campaigns that raise awareness and prevention of animal suffering.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

##### **a. Constitution**

Wild At Heart Foundation is a registered charity, number 1161695, and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Organisational structure and decision-making policies**

Nikki Tibbles currently manages the day-to-day running of the charity with support from Samantha Ellingford (Operations Manager), Abi Hanks (Senior Marketing and Fundraising Manager) resigned March 2022 and Olivia Staves (Head of Adoption Operations) now Project Partnerships Manager.

Regular Trustee meetings took place during this period to ensure clear understanding and oversight of the business for all. The Trustees have assessed the risks to which the charity is exposed, those relating to the operations and finances of the charity and are satisfied that there are systems in place to mitigate exposure.

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**WILD AT HEART FOUNDATION**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2021**

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**Statement of Trustees' responsibilities**


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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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 order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:  
  
5E1E4F937499459.....  
**Nikki Tibbles**  
Trustee  
Date: 09-06-22

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## WILD AT HEART FOUNDATION

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2021

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#### Independent examiner's report to the Trustees of Wild At Heart Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2021.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

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**WILD AT HEART FOUNDATION**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2021**

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Signed:  DocuSigned by:  
*Wellers*  
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Dated: 09-06-22

Kathleen Parker

FCCA

1 Vincent Square, London, SW1P 2PN

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**WILD AT HEART FOUNDATION**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021**

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	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
<b>Income from:</b>				
Donations and legacies	3	556,853	556,853	484,839
Other trading activities	4	14,326	14,326	27,003
Investments	5	1,331	1,331	2,354
<b>Total income</b>		<b>572,510</b>	<b>572,510</b>	<b>514,196</b>
<b>Expenditure on:</b>				
Charitable activities	6	673,077	673,077	377,571
<b>Total expenditure</b>		<b>673,077</b>	<b>673,077</b>	<b>377,571</b>
<b>Net movement in funds</b>		<b>(100,567)</b>	<b>(100,567)</b>	<b>136,625</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		147,439	147,439	10,814
Net movement in funds		(100,567)	(100,567)	136,625
<b>Total funds carried forward</b>		<b>46,872</b>	<b>46,872</b>	<b>147,439</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 23 form part of these financial statements.

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**WILD AT HEART FOUNDATION**

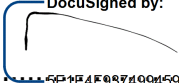
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**BALANCE SHEET  
AS AT 30 JUNE 2021**

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	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	6,698	2,276
Investments	12	1	1
		6,699	2,277
<b>Current assets</b>			
Debtors	13	2,507	9,943
Cash at bank and in hand		79,564	157,142
		82,071	167,085
Creditors: amounts falling due within one year	14	(41,898)	(21,923)
		40,173	145,162
<b>Net current assets</b>		40,173	145,162
<b>Total net assets</b>		46,872	147,439
<b>Charity funds</b>			
Restricted funds	15	-	-
Unrestricted funds	15	46,872	147,439
<b>Total funds</b>		46,872	147,439

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

DocuSigned by:  
  
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**Nikki Tibbles**  
 Trustee  
 Date: 09-06-22

The notes on pages 11 to 23 form part of these financial statements.

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**WILD AT HEART FOUNDATION**

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021**

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	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(70,854)</b>	<b>154,119</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(6,724)</b>	<b>(2,398)</b>
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(6,724)</b>	<b>(2,398)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>(77,578)</b>	<b>151,721</b>
Cash and cash equivalents at the beginning of the year	<b>157,142</b>	<b>5,421</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>79,564</b>	<b>157,142</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 23 form part of these financial statements

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## WILD AT HEART FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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#### 1. General information

Wild at Heart Foundation is an charitable incorporated organisation "CIO", limited by guarantee, domiciled in England and Wales, registration number 01161695. The registered office is Unit 3 & 4, Linford Business Estate, Linford Street, London, SW8 4AB.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Wild At Heart Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**2. Accounting policies (continued)****2.3 Expenditure (continued)**

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

All expenditure is inclusive of irrecoverable VAT.

**2.4 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
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**2.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Debtors**

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

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**2. Accounting policies (continued)****2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Pensions**

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
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**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
<b>Donations</b>			
Donations	308,952	<b>308,952</b>	293,085
Adoption fees	227,675	<b>227,675</b>	149,763
Gift aid	33,468	<b>33,468</b>	16,139
	<hr/>	<hr/>	<hr/>
<b>Subtotal detailed disclosure</b>	570,095	<b>570,095</b>	458,987
	<hr/>	<hr/>	<hr/>
Grants	4,930	<b>4,930</b>	7,680
Government grants	(18,172)	<b>(18,172)</b>	18,172
	<hr/>	<hr/>	<hr/>
<b>Subtotal</b>	(13,242)	<b>(13,242)</b>	25,852
	<hr/>	<hr/>	<hr/>
	556,853	<b>556,853</b>	484,839
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	484,839	484,839	
	<hr/>	<hr/>	

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Fundraising	14,326	<b>14,326</b>	27,003
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	27,003	27,003	
	<hr/>	<hr/>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
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**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Investment income	1,331	<b>1,331</b>	2,354
<i>Total 2020</i>	<u>2,354</u>	<u>2,354</u>	

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Charitable activities	673,077	<b>673,077</b>	377,571
<i>Total 2020</i>	<u>377,571</u>	<u>377,571</u>	

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Charitable activities	619,169	53,908	<b>673,077</b>	377,571
<i>Total 2020</i>	<u>331,107</u>	<u>46,464</u>	<u>377,571</u>	

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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Charitable activities 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Staff costs	267,757	<b>267,757</b>	159,076
Adoption & dog transport	191,370	<b>191,370</b>	83,613
Other direct costs	152,042	<b>152,042</b>	84,418
Grant funding of activities	8,000	<b>8,000</b>	4,000
	<u>619,169</u>	<u><b>619,169</b></u>	<u>331,107</u>
<i>Total 2020</i>	<u>331,107</u>	<u>331,107</u>	

**Analysis of support costs**

	<b>Charitable activities 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Legal & professional fees	13,898	<b>13,898</b>	11,360
Advertising & marketing	14,195	<b>14,195</b>	1,888
Travel & subsistence	861	<b>861</b>	13,855
Rent & insurance costs	1,167	<b>1,167</b>	937
Telephone, fax & computer costs	4,726	<b>4,726</b>	1,624
Sundry expenses	1,645	<b>1,645</b>	226
Bank fees	1,733	<b>1,733</b>	2,021
Printing, postage & stationery	4,475	<b>4,475</b>	2,841
Depreciation	2,302	<b>2,302</b>	440
Charitable & political donations	3,790	<b>3,790</b>	11,272
Provision for bad debts	5,116	<b>5,116</b>	-
	<u>53,908</u>	<u><b>53,908</b></u>	<u>46,464</u>
<i>Total 2020</i>	<u>46,464</u>	<u>46,464</u>	

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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**8. Independent examiner's remuneration**

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>3,600</b>	3,600

**9. Staff costs**

	2021 £	2020 £
Wages and salaries	<b>243,578</b>	146,169
Social security costs	<b>18,567</b>	9,545
Contribution to defined contribution pension schemes	<b>5,612</b>	3,362
	<b>267,757</b>	159,076

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Average	<b>9</b>	10

No employee received remuneration amounting to more than £60,000 in either year.

	2021 £	2020 £
<b>Adoption staff costs</b>		
Wages and salaries	<b>135,484</b>	77,040
Social security costs	<b>12,017</b>	6,871
Contribution to defined contribution pension schemes	<b>3,035</b>	1,726
	<b>150,536</b>	85,637

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 June 2021, no Trustee expenses have been incurred (2020 - £NIL).

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**11. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 July 2020	2,735
Additions	6,724
At 30 June 2021	9,459
<b>Depreciation</b>	
At 1 July 2020	459
Charge for the year	2,302
At 30 June 2021	2,761
<b>Net book value</b>	
At 30 June 2021	6,698
<i>At 30 June 2020</i>	2,276

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**WILD AT HEART FOUNDATION**

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**12. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 July 2020	1
At 30 June 2021	1
	1
<b>Net book value</b>	
At 30 June 2021	1
At 30 June 2020	1
	1

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

<b>Name</b>	<b>Company number</b>	<b>Registered office or principal place of business</b>	<b>Principal activity</b>
Wild At Heart Foundation Trading Limited	10178756	1 Vincent Square, London, SW1P 2PN	Trading Subsidiary
<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>	
Ordinary	100%	No	

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss )/ Surplus/ (Deficit) for the year £</b>	<b>Net assets £</b>
Wild At Heart Foundation Trading Limited	<b>27,708</b>	<b>(32,051)</b>	<b>(4,343)</b>	<b>(4,342)</b>

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**13. Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Due within one year</b>		
Trade debtors	<b>950</b>	-
Amounts owed by group undertakings	-	9,943
Prepayments and accrued income	<b>1,557</b>	-
	<u><b>2,507</b></u>	<u>9,943</u>

**14. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	<b>19,294</b>	5,880
Amounts owed to group undertakings	<b>10,723</b>	-
Other taxation and social security	<b>6,663</b>	11,467
Pension fund loan payable	<b>1,618</b>	976
Accruals and deferred income	<b>3,600</b>	3,600
	<u><b>41,898</b></u>	<u>21,923</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 July 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 30 June 2021</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<b>147,439</b>	<b>572,510</b>	<b>(673,077)</b>	<b>46,872</b>
	<u>147,439</u>	<u>572,510</u>	<u>(673,077)</u>	<u>46,872</u>

**Statement of funds - prior year**

	<i>Balance at 1 July 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2020</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<i>10,814</i>	<i>514,196</i>	<i>(377,571)</i>	<i>147,439</i>
	<u>10,814</u>	<u>514,196</u>	<u>(377,571)</u>	<u>147,439</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021</b>	<b>Total funds 2021</b>
	£	£
Tangible fixed assets	6,698	<b>6,698</b>
Fixed asset investments	1	<b>1</b>
Current assets	82,071	<b>82,071</b>
Creditors due within one year	(41,898)	<b>(41,898)</b>
<b>Total</b>	<u>46,872</u>	<u>46,872</u>

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**WILD AT HEART FOUNDATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Endowment funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	2,276	2,276
Fixed asset investments	-	1	1
Current assets	-	167,084	167,084
Creditors due within one year	(1)	(21,922)	(21,923)
<b>Total</b>	<u>(1)</u>	<u>147,439</u>	<u>147,438</u>

**17. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021 £</b>	<b>2020 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(100,567)</u>	<u>136,625</u>
<b>Adjustments for:</b>		
Depreciation charges	2,303	441
Decrease in debtors	7,434	10,535
Increase in creditors	19,976	6,518
<b>Net cash provided by/(used in) operating activities</b>	<u><b>(70,854)</b></u>	<u><b>154,119</b></u>

**18. Analysis of cash and cash equivalents**

	<b>2021 £</b>	<b>2020 £</b>
Cash in hand	<u>79,564</u>	<u>157,142</u>
<b>Total cash and cash equivalents</b>	<u><b>79,564</b></u>	<u><b>157,142</b></u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Analysis of changes in net debt**

	At 1 July 2020	Cash flows	At 30 June 2021
	£	£	£
Cash at bank and in hand	157,142	(77,578)	79,564
Debt due within 1 year	(976)	(642)	(1,618)
	<u>156,166</u>	<u>(78,220)</u>	<u>77,946</u>

**20. Pension commitments**

The group contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £5,612 (2020 - £3,362) of which £1,618 (2020: £976) were payable to the fund at the balance sheet date and are included in creditors.

**21. Related party transactions**

The charity has a trading subsidiary company called Wild at Heart Foundation Trading Ltd. This company donated profits of £Nil (2020: £5,300) to the charity. The charity owed £10,723 (2020: £9,943) as at the year end.