



WILD AT HEART FOUNDATION

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

(UNAUDITED)

WILD AT HEART FOUNDATION

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WILD AT HEART FOUNDATION

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

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 Estee Lalonde David Webb Madeleine Spencer Lara Buckle	Karen Hauer Anna Webb Simeon Farrar Andrew Richardson Richard Phibbs	Lee & Yolande Dixon The Country Dog Hotel DJ Nikki Beatnik Cat Arwel Pixie Geldof
Our corporate partners include:	Waggel Free People	Butternut Box Anabela Chan	Wild at Heart florists Pet’s Pyjamas
Website	www.wildatheartfoundation.org		
Instagram	Wild_at_heart_foundation		

WILD AT HEART FOUNDATION

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

WILD AT HEART FOUNDATION

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.

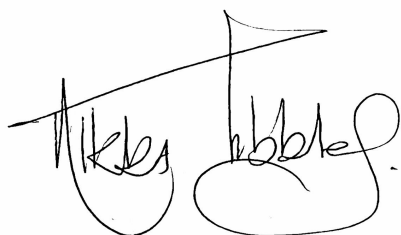
I didn't ever want to be just 'that girl from west London rehoming dogs' ... the wonderful tangible element of rescue that is so rewarding. I wanted more than that, I wanted to deal with the root of the problem. The over-population of stray dogs is a global problem that is never dealt with on the scale 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.

A handwritten signature in black ink, appearing to read 'Nikki Tibbles'. The signature is stylized with large, flowing loops and a prominent crossbar.

Nikki Tibbles

Founder of Wild at Heart Foundation

Chair of Nikki Tibbles at Wild at Heart Limited

WILD AT HEART FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024

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

WILD AT HEART FOUNDATION

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

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.

WILD AT HEART FOUNDATION

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

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). The charity seeks to ensure that homeless pet owners can remain with their dogs when they are in hostel accommodation.

WILD AT HEART FOUNDATION

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

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.

WILD AT HEART FOUNDATION

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

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

Statement of trustees' responsibilities

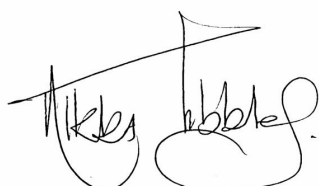
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

WILD AT HEART FOUNDATION

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

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.

WILD AT HEART FOUNDATION

INDEPENDENT EXAMINER’S REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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:
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	-
Total income		7,500	182,423	189,923	310,393
Expenditure on:					
Charitable activities	5	4,000	178,684	182,684	282,428
Total expenditure		4,000	178,684	182,684	282,428
Net movement in funds		3,500	3,739	7,239	27,965
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
Total funds carried forward		3,500	80,552	84,052	76,813

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

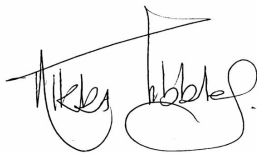
The notes on pages 12 to 23 form part of these financial statements.

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BALANCE SHEET
AS AT 30 JUNE 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		40,236		41,122
Investments	11		1		1
			40,237		41,123
Current assets					
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
Charity funds					
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.

WILD AT HEART FOUNDATION

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

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

WILD AT HEART FOUNDATION

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

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.

WILD AT HEART FOUNDATION

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

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
Total 2023	-	310,393	310,393	

4. Income from other trading activities

Income from fundraising events	Unrestricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£
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 £	Total 2023 £
Charitable activities	4,000	178,684	182,684	282,428
Total 2023	-	282,428	282,428	

6 Analysis of expenditure by activities

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

Analysis of direct costs

	Charitable activities 2024 £	Total funds 2024 £	Total funds 2023 £
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
Total 2023	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
Total 2023	61,672	61,672	

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
	81,496	127,748

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 - *£NIL*)
- no trustee expenses were incurred (2023 - *£NIL*).

WILD AT HEART FOUNDATION

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

10. Tangible fixed assets

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

11. Fixed asset investments

	Investments in subsidiary companies
	£
Cost or valuation	
At 1 July 2023	1
At 30 June 2024	1
Net book value	
At 30 June 2024	1
At 30 June 2023	1

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
	73,793	36,487

WILD AT HEART FOUNDATION

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

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 £
Unrestricted funds				
General funds	76,813	182,423	(178,684)	80,552
Restricted funds				
Restricted funds - all funds	-	7,500	(4,000)	3,500
Total of funds	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)
Total	3,500	80,551	84,051

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)
Total	76,812	-	76,812

WILD AT HEART FOUNDATION

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

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.