

WILD AT HEART FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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 2025

Trustees	Nikki Tibbles Marisha Dhawan
Charity registered number	1161695
Principal office	Wild at Heart Foundation 52 Linford Street London SW8 4UN
Accountants	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.

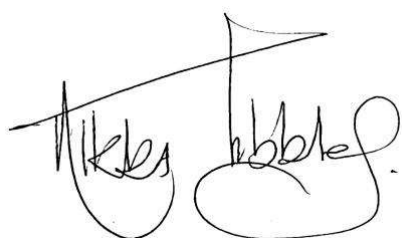
Over the past decade, we've proudly funded and supported life-saving initiatives across more than 30 projects worldwide. One of the most effective and compassionate tools in addressing the root causes of the global stray dog crisis has been our commitment to sterilisation.

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 stylized, with a large loop at the end.

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. The signature is written in a cursive style, with the first name "Nikki" and the last name "Tibbles" clearly visible. The signature is written over a horizontal line.

Nikki Tibbles

Founder of Wild at Heart Foundation and trustee

Date: 20-10-25

WILD AT HEART FOUNDATION

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

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.

WILD AT HEART FOUNDATION

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

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 by:

 Signed: 2FF383457D314CA...

Dated: 03-11-25

Joseph Lennon

ACCA

1 Vincent Square, London, SW1P 2PN

WILD AT HEART FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

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

WILD AT HEART FOUNDATION

BALANCE SHEET
AS AT 30 JUNE 2025

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

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

DocuSigned by:

5E4E4F927400459.....
Nikki Tibbles
 (Trustee)
 Date: 20-10-25

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

WILD AT HEART FOUNDATION

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

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.

WILD AT HEART FOUNDATION

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

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.

WILD AT HEART FOUNDATION

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

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

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

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising	32,018	32,018	26,013
Total 2024	26,013	26,013	

WILD AT HEART FOUNDATION

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

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	3,500	162,552	166,052	182,684
Total 2024	4,000	178,684	182,684	

6. Analysis of expenditure by activities

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

Analysis of direct costs

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

WILD AT HEART FOUNDATION

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

6. Analysis of expenditure by activities (continued)

Analysis of support costs

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

7. Independent examiner's remuneration

	2025 £	2024 £
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 2025

8. Staff costs

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

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

	2025 No.	2024 No.
Average	<u>3</u>	<u>3</u>

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).

WILD AT HEART FOUNDATION

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

10. Tangible fixed assets

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

WILD AT HEART FOUNDATION

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

11. Fixed asset investments

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

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	12,617	(19,725)	(7,108)	(64,633)

WILD AT HEART FOUNDATION

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

12. Debtors

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

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
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
	<u>46,035</u>	<u>55,572</u>

WILD AT HEART FOUNDATION

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

14. Statement of funds

Statement of funds - current year

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

Statement of funds - prior 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
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Restricted Funds - all funds	-	7,500	(4,000)	3,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> 76,813 <hr/>	<hr/> 189,923 <hr/>	<hr/> (182,684) <hr/>	<hr/> 84,052 <hr/>

WILD AT HEART FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
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15. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

	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	99,387
Creditors due within one year	-	(55,572)	(55,572)
Total	3,500	80,552	84,052

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.

WILD AT HEART FOUNDATION

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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.