

REGISTERED COMPANY NUMBER: 09443867 (England and Wales)  
REGISTERED CHARITY NUMBER: 1162346

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
WINGHAM WILDLIFE PARK ANIMAL WELFARE  
LIMITED

McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**WINGHAM WILDLIFE PARK ANIMAL WELFARE  
LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Wingham Wildlife Park Animal Welfare Limited is an independent, non-political, not for profit enterprise. Its overall aim is to raise funds to support animal welfare and conservation for both wild animals in their habitat and captive animals. The purpose of the charity is -

To relieve the suffering of animals in need of care and attention:

The charity will be involved in projects to support animals in need of care. This may be because they are suffering from a lack of basic care, poor diet or even physical abuse. It will be the aim of the charity to raise funds to "rescue and rehabilitate" the animal. The animals would be rehabilitated using the resources of the charity at facilities provided by Wingham Wildlife Park (2008) Limited or another wildlife park to suit the animals' individual needs. Once rescued and rehabilitated on going costs of care for these animals will be the responsibility of the wildlife park and not the charity unless due to their previous treatment an animal requires a specific diet and or facilities. In special circumstances, the charity would raise funds to cover these costs that are outside of the animal's usual care requirements.

To provide and maintain facilities for the reception, care and treatment of such animals:

When a new animal comes into the country, the charity will seek to place the animal in a permanent home to limit stress put on the animal that transportation causes. If appropriate this would be Wingham Wildlife Park (2008) Limited or another wildlife park to suit the animal's individual needs. The responsibility for the on-going care of the animal including the provision of new enclosures would reside with the wildlife park and not the charity.

To conserve the earth's natural resources through projects and initiatives dealing with the preservation and protection of living animals and their habitats:

One of the core parts of the charity's aims will be to raise funds to help animals survive in their natural habitats. This will involve tackling problems which wild animals face by going direct to their natural habitats. This objective can also work alongside and within the first objective, as the suffering which animals may be subjected to could be man made issues such as snares in rainforest habitats or even natural phenomena such as wildfires in brushland.

The charity will look for additional projects to support and will assess them based on need and urgency to protect specific species and habitats.

To educate the public in a formal and informal manner through educational programmes raising awareness and respect for animals and nature.

Wingham Wildlife Park (2008) Limited will allocate a space to the charity from which it can deliver various educational activities for schools and the general public which will include specific talks concerning the environment and specific animal species. At the core of these talks will be explanations on how animals are unique and support their local eco-systems and accordingly how it is vital that all these species are preserved.

Such allocated space is not limited to physical space at Wingham Wildlife Park but also extends to the website [www.winghamwildlifepark.co.uk](http://www.winghamwildlifepark.co.uk) (using the secondary URL [www.wwpaw.org](http://www.wwpaw.org) which will take people direct to the appropriate part of the main website) to allow for a much wider audience to be reached.

Wingham Wildlife Park also produce an annual printed report (which is also available on the website) in a magazine format, which Wingham Wildlife Park pays for as a combined report showcasing the work which WWPAAW has carried out and how Wingham Wildlife Park has supported this work and any related work (such as captive breeding and sustainability work) the park has done to compliment this.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**OBJECTIVES AND ACTIVITIES**

**SIGNIFICANT ACTIVITIES**

Wingham Wildlife Park Animal Welfare (WWPAW) is a UK registered charity working at its core to give safe homes for life, both in captivity and in the wild, working with projects both in the UK and the rest of the world.

The objects of WWPAW are for the benefit on the public:

- to relieve the suffering of animals in need of care and attention;
- to provide and maintain facilities for the reception, care and treatment of such animals;
- to conserve the earth's natural resources through projects and initiatives dealing with the preservation and protection of living animals and their habitats.
- to educate the public in a formal and informal manner, through educational programmes raising awareness and respect of animals and nature.

We have continued fund raising activities for the World Land Trust, this money is going towards supporting their project in Khe Nuoc Trong in Vietnam alongside Viet Nature Conservation Centre. We did not receive an invoice for the funds in 2022 & 2023 and as such this fundraising amount was to be paid in 2024 and amounted to £873.08. During 2024 we faced the same issue and had not been invoiced by the end of the year for further funds raised. Once again this amount will instead be allocated to the 2025 report.

The focus of their work is:

- Supporting rangers to carry out joint law enforcement with the local authority through patrols, hunting surveys, snare removal and illegal wildlife supply chain monitoring.
- Managing natural resources to ensure that the rainforest area in question remains an important part of the carbon balancing programme as these 20,000 hectares are set to isolate around 50,000 tonnes of carbon dioxide from the environment in the next 30 years.

We have been working with Viet Nature, our Vietnamese partner since visiting the site and meeting the people involved early in the year. We are directly funding their work with the crested argus as a flagship species (with many other species also consequently benefiting) with funding of £19,573 in the second year going towards:

- Consultation costs of a senior conservation advisor including mentoring costs by them for 3 interns.
- Allowance to support 3 interns at Viet Nature for a 6 month period.
- Procurement of the second batch of camera traps.
- Camera trap surveying (including interpretation).
- Snare removal trips in the target area by 5 people covering 4 days once every 2 months.
- Hosting meetings and awareness building events in villages around the target area around sustainable forest use.
- Viet Nature staff travel, office supplies and contributions towards utilities at their field office to facilitate the above activities.

The 10 crayfish individuals which were left at Wingham Wildlife Park at the end of the release trips in 2023 were returned to Bristol Zoo rather than to remain with us for breeding. They instead were released into the wild at the start of 2024 as part of a multi-individual study to test the effects of captive raising once individuals are released in to the wild. We did take on approximately 120 new individuals at the end of the year for release in 2025 as well as rearing around 30 individuals for the middle part of the year to allow Flamingo Land to start working with a breeding setup for this species. These individuals headed to them when we collected the 2024 batch for rearing.

In 2023 we developed 3d printed refugia, with Wingham Wildlife Park producing approximately 18 of these for us to use during the transports in 2024.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**OBJECTIVES AND ACTIVITIES**

We continue to work in association with the East Kent White Clawed Crayfish Group, of which we are a member alongside representatives from Natural England, the Kentish Stour Countryside Partnership, Kent County Council, the Environment Agency, the water board and an independent ecologist.

**Public and personal benefit**

The wider public will benefit from the organisation's purpose.

All living things depend upon each other for survival. Accordingly, working to conserve natural environments and ecosystems all around the world will help the general public by reducing threats to our own survival.

Educational services will be provided to the public via a website and via the educational facility based at Wingham Wildlife Park. This educational facility will be accessible to individuals and groups accessing the Wildlife Park.

The white clawed crayfish project in particular will help to bring these 2 points together because there will be a direct benefit to the ecosystem here in Kent, where we are hoping that through education both at the park and online, we will be able to get the people of Kent to take pride in their local species. We hope to be able to move forwards further with this local project towards the end of 2025 or start of 2026 with actual work with Kentish crayfish alongside the East Kent White Clawed Crayfish Group.

There may be a personal benefit due to a trustee of the charity who is also a director of Wingham Wildlife Park (2008) Ltd, a company which runs Wingham Wildlife Park in Wingham, Kent. In all probability the animals will, where appropriate, be rehoused at Wingham Wildlife Park. Depending on the animal, this may have the impact of increasing admission fees as more visitors come to see the specific animal. This is less likely to happen if the wildlife park already has a particular species of animal and more likely to happen if the charity rescues a species that is not currently at the park and is popular with the general public. In mitigation of this benefit, although the charity will place the animals at wildlife parks, including Wingham Wildlife Park, free of charge, the parks will then be responsible for ongoing costs of housing and caring for the animals. Such long term costs will always outweigh any increase in revenue.

The crayfish area is using up physical space in the park which could have been used for a more enigmatic display species, and having them as a display instead is not going to be a personal benefit to Wingham Wildlife Park or any of its directors. They are supplying running costs (such as electricity and staff etc) for a secretive and shy species which most visitors will be unlikely to ever see even with the 30 or so enclosures being occupied by this one species.

The trustees confirm that they have complied with the duty in Section 145 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

**Grantmaking**

There will be no grant making policy. Initially the charity will be funded by Wingham Wildlife Park (2008) Limited. Specific fundraising drives will be held for specific projects. Targets will be set and when the target is met, funds will be used for the specific project they have been raised for.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**OBJECTIVES AND ACTIVITIES**

**Volunteers**

The charity is able to call on professionals who have anywhere between 40 years and 6 months of hands-on experience with working with a wide range of animals, and this also includes people who are educated in a variety of subjects and to a variety of levels which include:

- BSc Conservation
- BSc Biology
- BSc Animal care and welfare
- NVQ Animal care
- Dip Animal care

The professional experience which is held by people involved in the charity also covers a wide range of topics to ensure that the charity is able to succeed in all aspects of its operations which includes people who are versed in finance, graphic design, marketing, conservation, field research, sales and project management. All of these people and skills are available at all times to the charity through Wingham Wildlife Park (free of charge) and through this network can offer specialist knowledge of not only specific animal species but also topics such as conservation and overseas contacts in Europe, Asia, Africa, the Americas and Australasia, giving the charity a wide scope for looking for and supporting a variety of projects on a global basis.

The past year also saw Wingham Wildlife Park employ a full time veterinarian who will be able to aid the charity moving forward with more local hands on work which may require medical intervention, whether this be local wildlife rescue or animals coming to the park as part of our charitable work.

On top of this, through Wingham Wildlife Park we also have people with expertise in education and social media with whom we are able to connect and through WWP gain access to working time from them for work including local outreach, talks at the park, running of social media accounts and more. It is important to remember that advocacy and education work can in many cases be as effective as on the ground rescue work to help animals who are potentially suffering and may even have a much further reaching impact.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

One fund raising effort which was first facilitated by and put in for free by WWP in 2018 is an exhibit in the Rainforest SOS area of Wingham Wildlife Park which has an empty aviary called the silent aviary, highlighting a number of recently extinct birds. This exhibit also has a shoot for collecting money on behalf of the World Land Trust.

In 2024 we did not carry out any largescale fund raising events or participate in any, however we were able to successfully claim a funding source for part of the field work being carried out in association with other members of the East Stour White Clawed Crayfish Group, which was a grant for a total of £8,500 which is restricted funding specific to crayfish monitoring, data processing and habitat protection when it comes to white clawed crayfish and collecting data on the signal crayfish.

WWP gave us access to space near the entrance where we were able to fit a contactless card reader for the purpose of collecting donations for the charity. It is surrounded by signage (again supplied by WWP) which shows some of the work which we are involved in to give people confidence when donating.

The main funding activity for 2024 was the receipt of a donation made as part of the will of a supporter who left the charity £75,000 of unrestricted funds which were only received in December and as such had not been allocated to a project(s) at the time of writing this report. It will be discussed further in the 2025 report.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**FINANCIAL REVIEW**

**Financial position**

Overall income for the year is £106,400 which has increased by £73,511 in the previous year.

Donations from visitors and events raised £2,900 (2023: £4,389) plus an additional £20,000 received from Wingham Wildlife Park (2008) Ltd, and £75,000 left from an Estate.

Overall Expenditure for the year is £32,859 which has increased by £965 from the previous year.

The main expenditure was towards the Crested Argus Project of £19,603, the White Clawed Crayfish Project of £8,982 and the Accountancy fee of £1,083.

The principal funding sources for the charity are currently by way of donations in the collection boxes from the visitors at Wingham Wildlife Park and from Wingham Wildlife Park (2008) Ltd.

The charity's funds are to be spent in the short term so there are few funds for long term investment. A review of investment policies will therefore be taken during the new financial year.

**Reserves policy**

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. The level of reserves is reviewed by the board on an annual basis considering risks, liabilities and contractual requirements. As overheads are very low, the only real requirement is for the reserves to cover the £1,000 per annum currently committed to McCabe Ford Williams for the Accountancy fee, and Wingham Wildlife Park has agreed to cover any shortfall should fundraising activities fail to raise the full amount.

The current free reserves of £107,052 (2023: £32,638) are therefore more than adequate to meet the coming year's commitments. Extra funds will be distributed to charitable projects at the trustees' discretion. There are currently restricted reserves of £Nil (2023: £873) which relate to the World Land Trust donations.

**Going concern**

Based on the level of reserves and future plans of the charity means the charity can meet its liabilities as they fall due, based on this the Trustees believe it is appropriate for the financial statements to be prepared on a going concern basis.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**FUTURE PLANS**

As with previous years we will continue our work with the World Land Trust (WLT) due to the high level of work which they carry out with local partners. This will include making a payment for the funds collected in 2024 on their behalf as well as working on collecting new funds for them in 2025 and beyond.

Moving on naturally from the work which WLT is doing in Vietnam, our project with Viet Nature goes very much hand in hand with this work and the area we are continuing to concentrate on with Viet Nature is actually just a stone's throw from where the WLT reforestation area is located. The work which we are due to carry out in 2025 with Viet Nature leads on from the work completed in 2024, with everything so far being carried out to the schedule we first agreed upon with them. This will include camera trap surveying to match at least 50 locations as well as a further 6 snare removal trips. These camera traps have already been purchased and unless any need to be replaced due to damage or theft the rest of the plan for 2025 should match that of 2024 and will likely continue much the same for 2026 as well, with the potential of more time being spent on outreach work with rural communities.

We are currently holding a batch of crayfish from Bristol Zoo which are planned for release in 2025 in the Bristol area. Following this release however we will likely cease most of our work with Bristol sourced crayfish, instead focusing our efforts on working with crayfish of Kentish origin. The work which Bristol do shouldn't be affected by this decision because there are a number of other zoos keen to work with this species and it had always been the plan for us to go down this route.

Other crayfish work will be made up of helping the East Stour white clawed crayfish group with eDNA sample collection, surveying and habitat improvement, which is to include river cleaning work which we have discussed with the groups contact at Dover District Council. Even if there are no white clawed crayfish present in the river Dour this activity will have a general positive impact on the local environment which is also an important rainbow trout habitat. One important area of work with crayfish is an undisclosed stream in the Folkestone district where an important crayfish population lives. We plan to support an on-line river breeding facility on this stream to help rear crayfish with the potential of some of these individuals also being reared at Wingham Wildlife Park.

In the last 3 years we have not been in a position (mainly due to time constraints) to carry out any major fund raising activities however we have been able to continue with passive fund raising at Wingham Wildlife Park. We will at the very least continue this fund raising which is mostly around the silent aviary exhibit to raise money for the World Land Trust but also includes a contactless card terminal for WWPAW. We will aim to continue working on these and trying to organise a larger scale fundraising event or activity with which we may be able to give this work a boost in 2025 and beyond. There are potential plans if timing constraints are not a factor for some of the staff at Wingham Wildlife Park to take part in at least 1 or 2 athletic fund raising events such as mud runs in 2025.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Wingham Wildlife Park Animal Welfare Limited is a private not for profit company limited by guarantee and was incorporated on 17 February 2015 and is governed by its Memorandum and Articles of Association. The company was registered as a charity with the Charity Commission on 23 June 2015.

**Recruitment and appointment of new trustees**

The charity's affairs are managed by the Board of Trustees and no trustee or member receives financial remuneration. Trustees are appointed either by invitation of the Board, or through nomination at the Annual General Meeting.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

Wingham Wildlife Park Animal Welfare may have a Management Committee of up to 10 members who meet twice per year and are responsible for the strategic direction and policy of the charity. At present the Committee has 4 members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights, whilst an independent party with no voting rights also sits on the committee in the capacity of writing minutes of each meeting.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chair along with the Secretary. The Chair is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The secretary has responsibility for the day to day operational management of the charity along with meeting the requirements expected of us in regard to financial recording and reporting, whilst ensuring that the charities finances are used in the manner which it has been agreed up.

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy, taking advice and guidance from related parties. The parties which would be relevant to such work and are called upon for such guidance (much of which is generally freely available on their respective websites) are:

- Animal and Plant Health Agency (APHA), an executive agency of the Department for Environment, Food and Rural Affairs (DEFRA) in the UK.
- Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).
- International Union for Conservation of Nature (IUCN), an international organization working in many fields of conservation and most relevant for us, in charge of producing and maintaining the IUCN Red List of Endangered Species.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09443867 (England and Wales)

**Registered Charity number**

1162346

**Registered office**

Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

**Principal address**

Rusham Road  
Wingham  
Canterbury  
Kent  
CT3 1JL

**WINGHAM WILDLIFE PARK ANIMAL WELFARE  
LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Trustees**

Mr S Binskin

Mr M Wilder - Chair

Mrs M Bottle (resigned 19.2.24)

Mr P Sutcliffe

Ms L Meredith

**Company Secretary**

Mr S Binskin

**Independent Examiner**

McCabe Ford Williams

Chartered Accountants

Building 1063

Cornforth Drive

Kent Science Park

Sittingbourne

Kent

ME9 8PX

Approved by order of the board of trustees on 11 April 2025 and signed on its behalf by:

Mr S Binskin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**WINGHAM WILDLIFE PARK ANIMAL WELFARE**  
**LIMITED**

**Independent examiner's report to the trustees of Wingham Wildlife Park Animal Welfare Limited ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs C Rayner FCA DChA

McCabe Ford Williams  
Chartered Accountants  
Building 1063  
Cornforth Drive  
Kent Science Park  
Sittingbourne  
Kent  
ME9 8PX

11 April 2025

**WINGHAM WILDLIFE PARK ANIMAL WELFARE  
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	97,900	-	97,900	24,389
<b>Charitable activities</b>					
Grant activities		-	8,500	8,500	8,500
<b>Total</b>		<u>97,900</u>	<u>8,500</u>	<u>106,400</u>	<u>32,889</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Fundraising activities		23,486	873	24,359	23,394
Grant activities		-	8,500	8,500	8,500
<b>Total</b>		<u>23,486</u>	<u>9,373</u>	<u>32,859</u>	<u>31,894</u>
<b>NET INCOME/(EXPENDITURE)</b>		74,414	(873)	73,541	995
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		32,638	873	33,511	32,516
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>107,052</u>	<u>-</u>	<u>107,052</u>	<u>33,511</u>

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	2,419	-	2,419	4,724
<b>CURRENT ASSETS</b>					
Cash at bank		105,704	-	105,704	29,807
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,071)	-	(1,071)	(1,020)
<b>NET CURRENT ASSETS</b>		<u>104,633</u>	<u>-</u>	<u>104,633</u>	<u>28,787</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		107,052	-	107,052	33,511
<b>NET ASSETS</b>		<u>107,052</u>	<u>-</u>	<u>107,052</u>	<u>33,511</u>
<b>FUNDS</b>	8				
Unrestricted funds				107,052	32,638
Restricted funds				-	873
<b>TOTAL FUNDS</b>				<u>107,052</u>	<u>33,511</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

STATEMENT OF FINANCIAL POSITION - continued  
31 DECEMBER 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 April 2025 and were signed on its behalf by:

Mr S Binskin - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Presentation currency**

The presentation currency of the financial statements is the Pound Sterling (£).

**Company status**

The charitable company, incorporated in England, is limited by guarantee and the guarantors are the Members of the charitable company.

The liability in respect of the guarantee, as set out in the Memorandum of Association, is limited to £1 per member of the charitable company.

**Going concern**

The Trustees have assessed the major risks to which the charitable company is exposed and assess whether the use of going concern is appropriate. The Trustees have assessed that there are no events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of approval of the financial statements.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charitable company's accounting policies, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period to which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are the depreciation charges that are calculated with reference to the useful economic life of fixed assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life:

Fixtures and fittings - 20% on straight line basis

Assets purchased during the year are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in the profit and loss, and included in other operating income.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial instruments**

The company enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**a) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand.

**b) Trade and other creditors**

Debt instruments like loans and other accounts payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable within one year, typically trade payables are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. DONATIONS AND LEGACIES**

	31.12.24	31.12.23
	£	£
Donations	22,900	24,389
Legacies	75,000	-
	<u>97,900</u>	<u>24,389</u>

In the year, the charity received one residuary legacy of £75,000 (2023: £Nil).

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Other assurance services	1,083	1,022
Depreciation - owned assets	2,305	2,306
	<u></u>	<u></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	24,029	360	24,389
<b>Charitable activities</b>			
Grant activities	-	8,500	8,500
<b>Total</b>	<u>24,029</u>	<u>8,860</u>	<u>32,889</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Fundraising activities	23,394	-	23,394
Grant activities	-	8,500	8,500
<b>Total</b>	<u>23,394</u>	<u>8,500</u>	<u>31,894</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME</b>	635	360	995
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	32,003	513	32,516
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>32,638</u>	<u>873</u>	<u>33,511</u>

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	<u>11,527</u>
<b>DEPRECIATION</b>	
At 1 January 2024	6,803
Charge for year	<u>2,305</u>
At 31 December 2024	<u>9,108</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>2,419</u>
At 31 December 2023	<u>4,724</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Accrued expenses	1,071	1,020

**8. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	32,638	74,414	107,052
<b>Restricted funds</b>			
Restricted Fund	873	(873)	-
<b>TOTAL FUNDS</b>	<b>33,511</b>	<b>73,541</b>	<b>107,052</b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	97,900	(23,486)	74,414
<b>Restricted funds</b>			
Restricted Fund	8,500	(9,373)	(873)
<b>TOTAL FUNDS</b>	<b>106,400</b>	<b>(32,859)</b>	<b>73,541</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	32,003	635	32,638
<b>Restricted funds</b>			
Restricted Fund	513	360	873
<b>TOTAL FUNDS</b>	<u>32,516</u>	<u>995</u>	<u>33,511</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,029	(23,394)	635
<b>Restricted funds</b>			
Restricted Fund	8,860	(8,500)	360
<b>TOTAL FUNDS</b>	<u>32,889</u>	<u>(31,894)</u>	<u>995</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	32,003	75,049	107,052
<b>Restricted funds</b>			
Restricted Fund	513	(513)	-
<b>TOTAL FUNDS</b>	<u>32,516</u>	<u>74,536</u>	<u>107,052</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,929	(46,880)	75,049
<b>Restricted funds</b>			
Restricted Fund	17,360	(17,873)	(513)
<b>TOTAL FUNDS</b>	<u>139,289</u>	<u>(64,753)</u>	<u>74,536</u>

**9. RELATED PARTY DISCLOSURES**

**Wingham Wildlife Park (2008) Limited**

Scott Binskin, trustee of the charitable company is also director of Wingham Wildlife Park (2008) Limited.

During the year, the charity received a £20,000 (2023: £20,000) donation from Wingham Wildlife Park (2008) Limited.

The white clawed crayfish project which commenced during 2020 uses space at the Wingham Wildlife Park's site. The company supply the running costs such as electricity and staff free of charge. There are no outstanding balances at year end between the two entities.

**WINGHAM WILDLIFE PARK ANIMAL WELFARE  
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	22,900	24,389
Legacies	75,000	-
	<hr/>	<hr/>
	97,900	24,389
<b>Charitable activities</b>		
Grants	8,500	8,500
	<hr/>	<hr/>
<b>Total incoming resources</b>	106,400	32,889
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Fixtures and fittings	2,305	2,305
<b>Support costs</b>		
<b>Other</b>		
White Clawed Crayfish Project	8,982	8,951
Donation - World Land Trust	873	-
Crested Argus Project	19,603	19,603
	<hr/>	<hr/>
	29,458	28,554
<b>Governance costs</b>		
Auditors' remuneration for non audit work	1,083	1,022
Sundries	13	13
	<hr/>	<hr/>
	1,096	1,035
<b>Total resources expended</b>	<hr/>	<hr/>
	32,859	31,894
<b>Net income</b>	<hr/>	<hr/>
	73,541	995

This page does not form part of the statutory financial statements