

# WILD WELFARE

England & Wales · Charity number 1165941

## Details

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Other names	Wild Welfare International
Status	Registered
Legal form	Charitable company
Company number	<a href="#">09660823</a>
Registered	2016-03-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Wild Welfare C/O RPD  
Ground Floor  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

**Phone** 07800861270

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

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

## Activities

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**Objects:** A)FOR THE PUBLIC BENEFIT, TO PROMOTE HUMANE BEHAVIOUR AND THE PREVENTION OF CRUELTY AND SUFFERING TOWARDS ANIMALS, IN PARTICULAR, BUT NOT LIMITED TO, ANIMALS IN CAPTIVITY, BY PROVIDING EDUCATION AND TRAINING AND PROMOTING BEST PRACTICES FOR THOSE RESPONSIBLE FOR THEIR CARE B)TO ADVANCE THE EDUCATION OF THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE, IN PARTICULAR, BUT NOT LIMITED TO ANIMALS IN CAPTIVITY.

**Activities:** A) TO UNITE THE WORLDS LEADING ZOOS AND ANIMAL WELFARE ORGANISATIONS AND IMPROVE THE WELFARE OF CAPTIVE WILD ANIMALS B) IMPROVE THE WELFARE OF CAPTIVE WILD ANIMALS THROUGH THE ACTIVE PROMOTION OF HUMANE BEHAVIOUR; C) EMPOWER AND INFORM THE CUSTODIANS OF CAPTIVE WILD ANIMALS; D) CREATE AWARENESS IN THE PUBLIC IN MATTERS PERTAINING TO THE CARE OF WILD ANIMALS

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

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- Brazil
- Indonesia
- Japan
- Malaysia
- Philippines
- South Africa
- South Korea
- Thailand
- United States
- Vietnam

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-29	£282,738	£243,327	-	-
2024-12-29	£292,968	£221,145	-	-
2023-12-29	£134,530	£188,903	-	-
2022-12-29	£168,941	£144,048	-	-
2021-12-29	£248,469	£141,877	-	-
2020-12-29	£331,014	£227,525	-	-

## Trustees

Name	Role	Appointed
<b>Dr DAVID Jones</b>	Chair	2016-03-09
Dr Alejandro Grajal		2022-06-28
Dr Johanna Judge		2025-01-27
Dr Sally Sherwen		2025-01-30
Dr Stephan Hering-Hagenbeck		2025-04-01
Kumar Pillai		2022-06-28
Liz Sproston		2026-02-25
Matt Hunt		2020-08-14
Paloma Bosso		2022-06-28
Stephanie Lawless		2026-02-25
Tamsin Cracknell		2016-04-28

**WILD WELFARE**

England & Wales - Charity number 1165941

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# Accounts

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**Company registration number 09660823 (England and Wales)**

**Charity registration number 1165941 (England and Wales)**

**WILD WELFARE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 29 DECEMBER 2025**

# WILD WELFARE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr D Jones T Cracknell M Hunt P Bosso Dr A Grajal K Pillai Dr S Sherwen Dr J Judge Dr S Hering-Hagenback S Lawless L Sproston	(Appointed 30 January 2025) (Appointed 27 January 2025) (Appointed 1 April 2025) (Appointed 25 February 2026) (Appointed 25 February 2026)
<b>Secretary</b>	S Marsh	
<b>Country of incorporation</b>	United Kingdom (England and Wales)	09660823
<b>Charity registration</b>	England and Wales	1165941
<b>Registered office</b>	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT	

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# WILD WELFARE

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# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 29 DECEMBER 2025*

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The trustees present their annual report and financial statements for the year ended 29 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### Objectives and activities

Our Mission is to end the suffering of captive wild animals around the world, by uniting the world's leading animal welfare organisations and captive wildlife facilities in providing expert, practical and sustainable solutions to improve animal welfare. This mission is supported through the actions of our strategic objectives:

- To promote humane behaviour and the prevention of cruelty and suffering towards animals, in particular, but not limited to, animals in captivity, by providing education and training and promoting best practices for those responsible for their care.
- To advance the education of the public in matters pertaining to animal welfare, in particular but not limited to, animals in captivity.

### Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit. Wild Welfare's founder identified that the charities aim was to unite the leading zoos and animal welfare NGOs to improve wild captive animal welfare and end the suffering of captive wild animals around the world, ensuring full and sustainable protection is given to all animals in human care.

The organisation's activities benefit the public in the following manner:

- Uniting the worlds leading zoos and animal welfare organisations and improve the welfare of captive wild animals.
- Improving the welfare of captive wild animals through the active promotion of humane behaviour.
- Empower and inform the custodians of captive wild animals.
- Create awareness in the public in matters pertaining to the care of wild animals.

### Strategic Charitable Objectives and Activities

#### Charitable activities

Wild Welfare is a voice of authority in captive wild animal welfare. We were established to address the issue of poor captive wild animal welfare, in facilities such as zoos, aquariums, sanctuaries, and rescue centres, in a practical and strategic manner, recognising that a comprehensive plan is required to secure long-term solutions.

Wild Welfare has six strategic aims that feed into our mission:

**(1) Developing Networks for Animals**

**(2) Improve Public Understanding**

**(3) Advancing Legislation**

**(4) Empowering Resources**

**(5) Training For Change**

**(6) Free Living Animal Welfare**

Wild Welfare carries out fundamental activities and services to achieve our goals, and consequently our institutional mission. These activities and services are at the core of all Wild Welfare outputs. They are separated into five areas: **Direct Institutional Support; Community Action; Policy & Resource Development; Partnership Networks; and Public Awareness.**

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2025

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#### Financial review

Where possible, we are prioritising unrestricted income to support charitable growth. However, as foundations and trusts often favour supporting projects through a restricted approach, we have also created a portfolio of budgeted 1–3-year programmes that Wild Welfare will be carrying out.

During the last financial year, we continued to support our legacy package and a membership scheme, as well as continuing to promote events which our supporters undertake, and ran targeted appeals. By promoting our projects and creating relevant content on various online platforms we have seen an increase in public donations. We signed up with the Fundraising Regulator and are guided by our ethical fundraising policy.

We continue to use and have diversified our online options to capture information for repeat donations and utilising our social media comms to encourage interest in our supporters to become regular donors to Wild Welfare.

In 2022 a new organisation, Wild Welfare US, was recognised as a non-profit organisation in the US. This is a separately governed NGO but has adopted Wild Welfare's mission, vision, philosophies, and charitable goals. The formation of Wild Welfare (US) is to allow both organisations to fundraise more effectively and develop projects and programmes linked to relevant regions and countries. We will work in collaboration with the same strategic goals.

Total incoming resources for the period was £282,738 (2024 - £292,968)

Total expenditure was £243,327 (2024 - £221,145) with total reserves standing at £398,446 (2024 - £359,035) as at 29 December 2025 of which £370,457 (2024 - £327,179) is unrestricted.

It is the policy of Wild Welfare to maintain a level of unrestricted funds, which are free reserves of the charity, at a level sufficient to fund the charity in the event of a sharp fall in incoming resources. The trustees believe this fund should allow for a minimum of six months of operating costs. The trustees are aware that the reserves are over the level set out in the charities policy, this has been due to philanthropic donations which have been placed in a savings account to support growth of the charity as well as used as reserves.

#### Future plans

- We will be continuing our collaboration with animal welfare NGO's and the zoo, aquarium, sanctuaries, and rescue centre communities.
- We will identify and prioritise animal welfare concerns and strengthen a global platform for monitoring and developing effective animal welfare standards.
- We will continue with the success of the e-learning programme and other educational resources, translating them into other language and carryout a targeted launch of the programmes within countries using those languages.
- We will continue to support national and regional zoo associations implement a welfare-based accreditation programme.
- We will continue to expand on our applied animal welfare research activities.
- We will be guided by our operational and fundraising strategies and regularly review our performance.
- We will endeavour to build capacity across the team to fulfil our project goals.
- We will continue to develop our partnerships with the tourism industry to improve ethical tourism and animal welfare standards in tourism.

#### Structure, governance and management

##### Governing document

Wild Welfare is a registered charity and a limited company by guarantee. It is controlled by its governing document, which is its Memorandum and Articles of Association dated 29 June 2015, as amended on 26 February 2016, 18 November 2020 and 24 March 2021.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2025

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr H Bacon	(Resigned 31 December 2024)
Dr M Penning	(Resigned 31 December 2024)
K Yamazaki	(Resigned 31 December 2024)
Dr D Jones	
T Cracknell	
M Hunt	
K Vehrs	(Resigned 1 January 2026)
P Bosso	
Dr A Grajal	
Dr J Mann	(Resigned 7 July 2025)
K Pillai	
Dr S Sherwen	(Appointed 30 January 2025)
Dr J Judge	(Appointed 27 January 2025)
Dr S Hering-Hagenback	(Appointed 1 April 2025)
S Lawless	(Appointed 25 February 2026)
L Sproston	(Appointed 25 February 2026)

### Recruitment and appointment of new trustees

The trustees/directors are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company. All the members of the company guarantee to contribute £10 in the event of the charity winding up.

### Organisational structure

Wild Welfare is made up of a Chair, Director of Field Operations, UK Director, Animal Welfare Field Manager, Communications Manager, Fundraising Manager, and specialist consultants. The board of trustees reviews the performance of the charity and supports decisions on its governance and strategic direction. The board is supported by Management Directors who provide quarterly and end of year reports on project achievements. The Management Directors also provide evidence of risk mitigation analysis on all aspects of the charity's activities. The board ensures that all governance, finances, and practices are robust and geared towards the charity to meet its objectives.

### Induction and training of new trustees

All new trustees recruited are provided with the following information:

- a) Wild Welfare 5-year strategy
- b) Wild Welfare fundraising strategy
- c) Project plans
- d) Board minutes
- e) Financial reports

### Key management remuneration

The Charity has full-time and part-time employees, and salaries are set based on market rates and reviewed annually.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

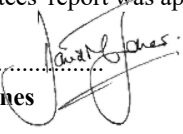
This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 29 DECEMBER 2025*

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The trustees' report was approved by the Board of Trustees.

  
.....  
**Dr D Jones**  
Trustee  
Dated: **15th June 2026**

# WILD WELFARE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILD WELFARE

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I report to the trustees on my examination of the financial statements of Wild Welfare (the charity) for the year ended 29 December 2025.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

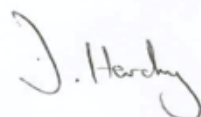
### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**

Richard Place Dobson Services Limited

Ground Floor

1-7 Station Road

Crawley

West Sussex

RH10 1HT

Date: .....15 June 2026.....

# WILD WELFARE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 29 DECEMBER 2025*

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		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and grants	3	239,906	30,788	270,694	261,164	26,485	287,649
Investments	4	12,044	-	12,044	5,319	-	5,319
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total income</b>		251,950	30,788	282,738	266,483	26,485	292,968
<b>Expenditure on:</b>							
Charitable activities	5	208,672	34,655	243,327	170,515	50,630	221,145
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total expenditure</b>		208,672	34,655	243,327	170,515	50,630	221,145
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net income/(expenditure)</b>		43,278	(3,867)	39,411	95,968	(24,145)	71,823
Transfers between funds		-	-	-	(25,109)	25,109	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net movement in funds</b>	8	43,278	(3,867)	39,411	70,859	964	71,823
<b>Reconciliation of funds:</b>							
Fund balances at 30 December 2024		327,179	31,856	359,035	256,320	30,892	287,212
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Fund balances at 29 December 2025</b>		370,457	27,989	398,446	327,179	31,856	359,035
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# WILD WELFARE

## BALANCE SHEET

AS AT 29 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		531		-
<b>Current assets</b>					
Debtors	13	164		230	
Cash at bank and in hand		401,440		362,335	
		<u>401,604</u>		<u>362,565</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(3,689)</u>		<u>(3,530)</u>	
<b>Net current assets</b>			397,915		359,035
<b>Total assets less current liabilities</b>			<u>398,446</u>		<u>359,035</u>
<b>The funds of the charity</b>					
Restricted income funds	16	27,989		31,856	
Unrestricted funds	17	370,457		327,179	
		<u>398,446</u>		<u>359,035</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 December 2025.

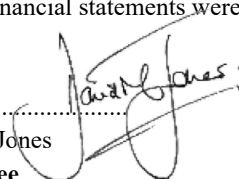
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on .....15th June 2026

.....  
Dr D Jones  
Trustee



# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 29 DECEMBER 2025

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#### 1 Accounting policies

##### Charity information

Wild Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

##### 1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income, and the amount can be measured with reasonable accuracy.

Voluntary income is received by way of donations and gifts and is included in full when receivable.

Grants receivable are credited to the statement of financial activities at the earlier of when they are received, or at the point the charity becomes entitled to them.

Investment income is included in the year in which it is receivable which is when the charity becomes entitled to the resource.

##### 1.5 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.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2025

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#### 1 Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects. The trustees have identified one charitable activity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's activities. These have been allocated in proportion to the direct costs.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	20% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.9 Financial instruments

The charitable company only has financial assets and 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.

##### Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.10 Taxation

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

#### 1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.12 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2025

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be 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 in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no key judgments of estimates during the financial year.

#### 3 Income from donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and grants	239,906	30,788	270,694	261,164	26,485	287,649

#### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	12,044	5,319

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2025

### 5 Expenditure on charitable activities

	<b>Animal Welfare 2025 £</b>	<b>Animal Welfare 2024 £</b>
<b>Direct costs</b>		
Staff costs	112,538	116,722
Staff training	1,893	3,276
Postage and stationery	11	9
Advertising	173	339
E-Learning expenses	2,140	12,704
Travel	-	13,770
Fundraising	6,385	1,886
Consulting	51,326	28,408
Sundry	497	721
SEAZA Expenses	-	9,950
Brazil project activities	-	1,477
Japan project activities	16,401	1,670
Sabah project activities	4,957	324
Vietnam project activities	-	3,271
Other charitable expenditure	22,237	11,204
	<u>218,558</u>	<u>205,731</u>
Grant funding of activities (see note 6)	20,000	9,972
<b>Share of support and governance costs (see note 7)</b>		
Support	18	-
Governance	4,751	5,442
	<u>243,327</u>	<u>221,145</u>
<b>Analysis by fund</b>		
Unrestricted funds	208,672	170,515
Restricted funds	34,655	50,630
	<u>243,327</u>	<u>221,145</u>

### 6 Grants payable

	<b>Animal Welfare 2025 £</b>	<b>Animal Welfare 2024 £</b>
Grants to institutions:		
Civet Project	20,000	9,972
	<u>20,000</u>	<u>9,972</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2025

### 7 Support costs allocated to activities

	2025 £	2024 £
Depreciation	18	-
Governance costs	4,751	5,442
	<u>4,769</u>	<u>5,442</u>
<b>Analysed between:</b>		
Animal Welfare	<u>4,769</u>	<u>5,442</u>
	<b>2025 £</b>	<b>2024 £</b>
<b>Governance costs comprise:</b>		
Independent examination fees	2,377	2,481
Accountancy	2,210	2,642
Bank charges	164	319
	<u>4,751</u>	<u>5,442</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,377	2,481
Depreciation of owned tangible fixed assets	18	-
	<u>2,395</u>	<u>2,481</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>4</u>	<u>4</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2025

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<b>10 Employees</b>	<b>(Continued)</b>	
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	107,853	109,455
Social security costs	2,198	4,783
Other pension costs	2,487	2,484
	<u>112,538</u>	<u>116,722</u>

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

The trustees deem there to be three key management personnel, all of whom are employees. The total benefits paid to key management personnel are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	<u>112,538</u>	<u>81,050</u>

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Tangible fixed assets

	<b>Computers</b>
	<b>£</b>
<b>Cost</b>	
Additions	549
At 29 December 2025	<u>549</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	18
At 29 December 2025	<u>18</u>
<b>Carrying amount</b>	
At 29 December 2025	<u>531</u>

### 13 Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Prepayments	<u>164</u>	<u>230</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2025

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	959	838
Accruals	2,730	2,692
	<u>3,689</u>	<u>3,530</u>

### 15 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	2,487	2,484
	<u>2,487</u>	<u>2,484</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 30 December 2024 £	Incoming resources £	Resources expended £	Transfers At 29 December 2025 £	
Animal Welfare Japan	6,176	15,000	(20,924)	-	252
Mandai Nature	7,787	8,778	(8,772)	-	7,793
Welfare Research	13,218	-	-	-	13,218
Sabah Restricted	4,675	7,010	(4,959)	-	6,726
	<u>31,856</u>	<u>30,788</u>	<u>(34,655)</u>	<u>-</u>	<u>27,989</u>

#### Previous year:

	At 30 December 2023 £	Incoming resources £	Resources expended £	Transfers At 29 December 2024 £	
Animal Welfare Japan	8,637	-	(2,461)	-	6,176
Mandai Nature	17,737	-	(9,950)	-	7,787
Welfare Research	4,518	8,700	-	-	13,218
TES Restricted	-	12,785	(37,894)	25,109	-
Sabah Restricted	-	5,000	(325)	-	4,675
	<u>30,892</u>	<u>26,485</u>	<u>(50,630)</u>	<u>25,109</u>	<u>31,856</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2025

#### 16 Restricted funds

(Continued)

The Animal Welfare Japan fund represents funds for Wild Welfare's work pertaining to developing institutional and NGO animal welfare capacity and the provision of animal welfare training activities in Japan. This supports ongoing involvement in changes to animal welfare legislation.

The Welfare research fund is allocated to support and contribute towards these activities to further both Wild Welfare and funding partners goal to end the suffering of wild animals within the captive, entertainment, trade and tourism industries.

The grant from Mandai Nature is to support Wild Welfare in developing and delivering our animal welfare audits and auditor training for zoo and aquarium associations in Southeast Asia. The training is to assist regional zoo and aquarium associations, such as Southeast Asian Association of Zoos and Aquariums (SEAZA), to develop and administrate a certification system to its members in relation to improving animal welfare standards across the membership. This will improve the welfare standards of many thousands of animals held in captivity in those countries and regions.

The Sabah Restricted Fund represent funds to help improve the care and welfare of the animals held at the Lok Kawi Wildlife Park, particularly, sun bears, tigers, orangutans, gibbons, binturongs, parrots, hornbills, otters, and deer. Wild Welfare US is now managing the elephant project and Wild Welfare is managing the project focusing on the other animals at the zoo.

The Grant from the Tennessee Elephant Sanctuary (TES) is to support the employment and training of staff to improve the husbandry standards and animal welfare of elephants held in facilities in Sahab, Malaysia. The grant is also to facilitate the ongoing improvements and redesign of the current facilities in improve elephant welfare.

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 30 December 2024 £	Incoming resources £	Resources expended £	Transfers £	At 29 December 2025 £
General funds	327,179	251,950	(208,672)	-	370,457
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 30 December 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 29 December 2024 £</b>
General funds	256,320	266,483	(170,515)	(25,109)	327,179
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 29 December 2025:</b>			
Tangible assets	531	-	531
Current assets/(liabilities)	369,926	27,989	397,915
	<u>          </u>	<u>          </u>	<u>          </u>
	370,457	27,989	398,446
	<u>          </u>	<u>          </u>	<u>          </u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2025

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### 18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 29 December 2024:</b>			
Current assets/(liabilities)	327,179	31,856	359,035
	<u>327,179</u>	<u>31,856</u>	<u>359,035</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - None).

### 20 Charitable company constitution

Wild Welfare is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per member.

**WILD WELFARE**

England & Wales - Charity number 1165941

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# Accounts

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**Charity registration number 1165941 (England and Wales)**

**Company registration number 09660823**

**WILD WELFARE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 29 DECEMBER 2024**

# WILD WELFARE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr D Jones T Cracknell M Hunt K Vehrs P Bosso Dr A Grajal Dr J Mann K Pillai Dr S Sherwen Dr J Judge Dr S Hering-Hagenback	(Appointed 30 January 2025) (Appointed 27 January 2025) (Appointed 1 April 2025)
<b>Secretary</b>	S Marsh	
<b>Charity number</b>	1165941	
<b>Company number</b>	09660823	
<b>Registered office</b>	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

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# WILD WELFARE

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 29 DECEMBER 2024

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The trustees present their annual report and financial statements for the year ended 29 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)".

#### Objectives and activities

Our Mission is to end the suffering of captive wild animals around the world, by uniting the world's leading animal welfare organisations and captive wildlife facilities in providing expert, practical and sustainable solutions to improve animal welfare. This mission is supported through the actions of our strategic objectives:

- \* Empower & Action
- \* Development of Knowledge
- \* Supporting Growth
- \* Organisational Efficiency

#### Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit. Wild Welfare's founder identified that the charities aim was to unite the leading zoos and animal welfare NGOs to improve wild captive animal welfare and end the suffering of captive wild animals around the world, ensuring full and sustainable protection is given to all animals in human care.

The organisation's activities benefit the public in the following manner:

- \* Promoting the humane behaviour and the prevention of cruelty and suffering towards animals. In particular, but not limited to, animals in captivity, by providing education and training and promoting best practices for those responsible for their care.
- \* Advancing the education of the public in matters pertaining to animal welfare, in particular, but not limited to animals in captivity.

#### Strategic Charitable Objectives and Activities

##### Charitable activities

Wild Welfare is a voice of authority in captive wild animal welfare. We were established to address the issue of poor captive wild animal welfare, in facilities such as zoos, aquariums, sanctuaries, and rescue centres, in a practical and strategic manner, recognising that a comprehensive plan is required to secure long-term solutions.

Wild Welfare has three overarching goals that feed into our mission:

- (1) Developing Networks for Animals**
- (2) Improve Public Understanding**
- (3) Advancing Legislation**
- (4) Empowering Resources**
- (5) Training For Change**
- (6) Free Living Animal Welfare**

Wild Welfare carries out fundamental activities and services to achieve our goals, and consequently our institutional mission. These activities and services are at the core of all Wild Welfare outputs. They are separated into five areas: **Direct Institutional Support; Community Action; Policy & Resource Development; Partnership Networks; and Public Awareness.**

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2024

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#### Financial review

Where possible, we are prioritising unrestricted income to support charitable growth. However, as foundations and trusts often favour supporting projects through a restricted approach, we have also created a portfolio of budgeted 1–3-year programmes that Wild Welfare will be carrying out.

During the last financial year, we continued to support our legacy package and a membership scheme, as well as continued to promote events which our supporters undertake, and ran targeted appeals. By promoting our projects and creating relevant content on various online platforms we have seen an increase in public donations. We sign up with the Fundraising Regulator and are guided by our ethical fundraising policy.

We continue to use and have diversified our online options to capture information for repeat donations and utilising our social media comms to encourage interest in our supporters to become regular donors to Wild Welfare.

In 2022 a new organisation, Wild Welfare US, was recognised as a non-profit organisation in the US. This is a separately governed NGO but has adopted Wild Welfare's mission, vision, philosophies, and charitable goals. The formation of Wild Welfare (US) is to allow both organisations to fundraise more effectively and develop projects and programmes linked to relevant regions and countries. We will work in collaboration with the same strategic goals.

Total incoming resources for the period was £292,968 (2023 - £134,530)

Total expenditure was £221,145 (2023 - £188,903) with total reserves standing at £359,035 (2023 - £287,212) as at 29 December 2024 of which £325,611 (2023 - £256,320) is unrestricted.

It is the policy of Wild Welfare to maintain a level of unrestricted funds, which are free reserves of the charity, at a level sufficient to fund the charity in the event of a sharp fall in incoming resources. The trustees believe this fund should allow for a minimum of six months of operating costs. The trustees are aware that the reserves are over the level set out in the charities policy,

this has been due to philanthropic donations which have been placed in a savings account to support growth of the charity as well as used as reserves.

It is the policy of Wild Welfare to maintain a level of unrestricted funds, which are free reserves of the charity, at a level sufficient to fund the charity in the event of a sharp fall in incoming resources. The trustees believe this fund should allow for six months of operating costs. The trustees are aware that the reserves are over the level set out in the charities policy, this has been due to the lack of travel and reduced expenditure experienced through the pandemic and the restrictions in international travel. However the funds will be used in the coming year as the world opens up and as travel and project activities increase.

#### FUTURE PLANS

- We will be continuing our collaboration with animal welfare NGO's and the zoo, aquarium, sanctuaries, and rescue centre communities.
- We will identify and prioritise animal welfare concerns and strengthen a global platform for monitoring and developing effective animal welfare standards.
- We will continue with the success of the e-learning programme and other educational resources, translating them into other language and carryout a targeted launch of the programmes within countries using those languages.
- We will continue to support national and regional zoo associations implement a welfare-based accreditation programme.
- We will continue to expand on our applied animal welfare research activities.
- We will be guided by our operational and fundraising strategies and regularly review our performance.
- We will endeavour to build capacity across the team to fulfil our project goals.
- We will continue to develop our partnerships with the tourism industry to improve ethical tourism and animal welfare standards in tourism.

#### Structure, governance and management

##### Governing document

Wild Welfare is a registered charity and a company limited by guarantee. It is controlled by its governing document, which is its Memorandum and Articles of Association, as amended in 18/11/2020, as amended on 24/03/2021.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2024

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr H Bacon	(Resigned 31 December 2024)
Dr M Penning	(Resigned 31 December 2024)
K Yamazaki	(Resigned 31 December 2024)
Dr D Jones	
T Cracknell	
M Hunt	
K Vehrs	
P Bosso	
Dr A Grajal	
Dr J Mann	
K Pillai	
Dr S Sherwen	(Appointed 30 January 2025)
Dr J Judge	(Appointed 27 January 2025)
Dr S Hering-Hagenback	(Appointed 1 April 2025)

#### Recruitment and appointment of new trustees

The trustees/directors are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company. All the members of the company guarantee to contribute £10 in the event of the charity winding up.

#### Organisational structure

Wild Welfare is made up of a Chair, Director of Field Operations, UK Director, Animal Welfare Field Manager, Communications Manager, Fundraising Manager, and specialist consultants. The board of trustees reviews the performance of the charity and supports decisions on its governance and strategic direction. The board is supported by Management Directors who provide quarterly and end of year reports on project achievements. The Management Directors also provide evidence of risk mitigation analysis on all aspects of the charity's activities. The board ensures that all governance, finances, and practices are robust and geared towards the charity to meet its objectives.

#### Induction and training of new trustees

All new trustees recruited are provided with the following information:

- Role and responsibilities for Trustees
- Legal duties of a trustee
- The "Essential Trustee" guidelines as issued by the Charity Commission.

#### Key management remuneration

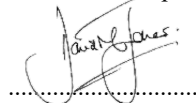
The Charity has full-time and part-time employees, and salaries are set based on market rates and reviewed annually.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



.....  
**Dr D Jones**

Trustee  
Dated: 16.06.2025

# WILD WELFARE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILD WELFARE

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I report to the trustees on my examination of the financial statements of Wild Welfare (the charity) for the year ended 29 December 2024.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

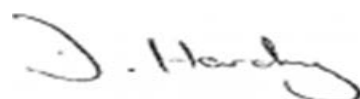
### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 16 June 2025

# WILD WELFARE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 29 DECEMBER 2024*

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		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	261,164	26,485	287,649	108,452	23,591	132,043
Investments	4	5,319	-	5,319	2,487	-	2,487
<b>Total income</b>		266,483	26,485	292,968	110,939	23,591	134,530
<b>Expenditure on:</b>							
Charitable activities	5	170,515	50,630	221,145	119,133	69,770	188,903
<b>Total expenditure</b>		170,515	50,630	221,145	119,133	69,770	188,903
<b>Net income/(expenditure)</b>		95,968	(24,145)	71,823	(8,194)	(46,179)	(54,373)
Transfers between funds		(25,109)	25,109	-	(47,869)	47,869	-
<b>Net movement in funds</b>	8	70,859	964	71,823	(56,063)	1,690	(54,373)
<b>Reconciliation of funds:</b>							
Fund balances at 30 December 2023		256,320	30,892	287,212	312,383	29,202	341,585
<b>Fund balances at 29 December 2024</b>		327,179	31,856	359,035	256,320	30,892	287,212

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# WILD WELFARE

## BALANCE SHEET

AS AT 29 DECEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	12	230		252	
Cash at bank and in hand		362,335		290,231	
		<u>362,565</u>		<u>290,483</u>	
<b>Creditors: amounts falling due within one year</b>	13	(3,530)		(3,271)	
<b>Net current assets</b>			<u>359,035</u>		<u>287,212</u>
<b>The funds of the charity</b>					
Restricted income funds	15		31,856		30,892
Unrestricted funds	16		327,179		256,320
			<u>359,035</u>		<u>287,212</u>

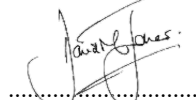
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16.06.2025



.....  
Dr D Jones

**Trustee**

Company registration number 09660823 (England and Wales)

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 29 DECEMBER 2024*

---

### 1 Accounting policies

#### Charity information

Wild Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income, and the amount can be measured with reasonable accuracy.

Voluntary income is received by way of donations and gifts and is included in full when receivable.

Grants receivable are credited to the statement of financial activities at the earlier of when they are received, or at the point the charity becomes entitled to them.

#### 1.5 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects. The trustees have identified one charitable activity.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2024

---

#### 1 Accounting policies

(Continued)

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's activities. These have been allocated in proportion to the direct costs.

#### 1.6 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.7 Financial instruments

The charitable company only has financial assets and 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.

##### Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.8 Taxation

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

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.10 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be 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 in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no key judgments of estimates during the financial year.

#### 3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations	261,164	26,485	287,649	108,452	23,591	132,043
	<u>261,164</u>	<u>26,485</u>	<u>287,649</u>	<u>108,452</u>	<u>23,591</u>	<u>132,043</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2024

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	5,319	2,487

### 5 Expenditure on charitable activities

	Animal Welfare 2024 £	Animal Welfare 2023 £
<b>Direct costs</b>		
Staff costs	116,722	92,711
Staff training	3,276	724
Postage and stationery	9	30
Advertising	339	1,566
E-Learning expenses	12,704	3,577
Travel	13,770	23,490
Fundraising	1,886	615
Consulting	28,408	23,250
Sundry	721	270
SEAZA Expenses	9,950	1,793
Brazil project activities	1,477	-
Japan project activities	1,670	904
Sabah project activities	324	13,682
Vietnam project activities	3,271	1,588
Other charitable expenditure	11,204	18,861
	<u>205,731</u>	<u>183,061</u>
Grant funding of activities (see note 6)	9,972	-
<b>Share of support and governance costs (see note 7)</b>		
Governance	5,442	5,842
	<u>221,145</u>	<u>188,903</u>
<b>Analysis by fund</b>		
Unrestricted funds	170,515	119,133
Restricted funds	50,630	69,770
	<u>221,145</u>	<u>188,903</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2024

### 6 Grants payable

	<b>Animal Welfare 2024 £</b>
Grants to institutions: Civet Project	9,972

### 7 Support costs

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2024 £</b>	<b>2023 £</b>
Accountancy	-	5,123	5,123	5,499
Bank charges	-	319	319	343
	-	5,442	5,442	5,842
Analysed between Charitable activities	-	5,442	5,442	5,842

Governance costs includes payments to the accountants of £2,481 for independent examination fees (2023: £2,363).

### 8 Net movement in funds

	<b>2024 £</b>	<b>2023 £</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	5,123	5,499

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

<b>2024 Number</b>	<b>2023 Number</b>
4	4

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2024

<b>10 Employees</b>		<b>(Continued)</b>	
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	
Wages and salaries	109,455	88,679	
Social security costs	4,783	2,190	
Other pension costs	2,484	1,842	
	<u>116,722</u>	<u>92,711</u>	

There were no employees whose annual remuneration was more than £60,000.

**Remuneration of key management personnel**  
The trustees deem there to be three key management personnel, all of whom are employees. The total benefits paid to key management personnel are as follows:

	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	
Aggregate compensation	<u>81,050</u>	<u>78,991</u>	

**11 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**12 Debtors**

<b>Amounts falling due within one year:</b>	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	
Prepayments	<u>230</u>	<u>252</u>	

**13 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	
Other creditors	838	638	
Accruals	2,692	2,633	
	<u>3,530</u>	<u>3,271</u>	

**14 Retirement benefit schemes**

<b>Defined contribution schemes</b>	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	
Charge to profit or loss in respect of defined contribution schemes	<u>2,484</u>	<u>1,842</u>	

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2024

#### 14 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 30 December 2023	Incoming resources	Resources expended	Transfers	At 29 December 2024
	£	£	£	£	£
Japan Animal Welfare Society	8,637	-	(2,461)	-	6,176
Wild Reserve Singapore	7,110	-	-	-	7,110
Welfare Research	3,750	-	-	-	3,750
Welfare Research (2020 Restricted)	768	8,700	-	-	9,468
TES Restricted	-	12,785	(37,894)	25,109	-
Zoo Auditor Training Programme	10,627	-	(9,950)	-	677
Sabah Restriced	-	5,000	(325)	-	4,675
	<u>30,892</u>	<u>26,485</u>	<u>(50,630)</u>	<u>25,109</u>	<u>31,856</u>

Previous year:	At 30 December 2022	Incoming resources	Resources expended	Transfers	At 29 December 2023
	£	£	£	£	£
Japan Animal Welfare Society	2,291	12,000	(5,654)	-	8,637
Silent Foundation (Vietnam)	-	-	(3,056)	3,056	-
Wild Reserve Singapore	9,313	-	(2,203)	-	7,110
Welfare Research	3,750	-	-	-	3,750
Welfare Research (2020 Restricted)	768	-	-	-	768
E-Learning Restricted	-	-	(26,917)	26,917	-
Macaque Siti Rehoming	2,453	8,591	(21,796)	10,752	-
Zoo Auditor Training Programme	10,627	-	-	-	10,627
World Asscoiation of Zoos and Aquariums	-	-	(740)	740	-
Sabah Restriced	-	3,000	(9,404)	6,404	-
	<u>29,202</u>	<u>23,591</u>	<u>(69,770)</u>	<u>47,869</u>	<u>30,892</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2024

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#### 15 Restricted funds

(Continued)

The Japan Animal Welfare Society fund (Now called Animal Welfare Japan) represents funds for Wild Welfare's work pertaining to developing institutional and NGO animal welfare capacity and the provision of animal welfare training activities in Japan. This supports ongoing involvement in changes to animal welfare legislation.

The Silent Foundation (Vietnam) fund represents funds donated for Zoo Animal Welfare Training, Capacity Building and National Standards in Vietnam.

The Wildlife Reserve Singapore (now call Mandai Nature) fund is allocated to help with the establishment and enactment of an international animal welfare and husbandry standard within Southeast Asia.

The Welfare research fund is allocated to support and contribute towards these activities to further both Wild Welfare and funding partners goal to end the suffering of wild animals within the captive, entertainment, trade and tourism industries.

The grant from Wildlife Reserves Singapore (WRS) is to support Wild Welfare in developing and delivering our animal welfare audits and auditor training for zoo and aquarium associations in Southeast Asia. The training is to assist regional zoo and aquarium associations, such as Southeast Asian Association of Zoos and Aquariums (SEAZA), to develop and administrate a certification system to its members in relation to improving animal welfare standards across the membership. This will improve the welfare standards of many thousands of animals held in captivity in those countries and regions.

The grant from the Tennessee Elephant Sanctuary (TES) is to support the employment and training of staff to improve the husbandry standards and animal welfare of elephants held in facilities in Sabah, Malaysia. The grant is also to facilitate the ongoing improvements and redesign of the current facilities to improve elephant welfare.

The E-Learning Restricted fund is for the development of the Wild About Welfare digital education programme. This free to use, online course is aimed at anyone working with captive wild animals to help build understanding of animal care and welfare and build capacity across the global in animal welfare techniques. The grant is firstly to develop and distribute the comprehensive animal care course in English and subsequent translations into further languages.

We received a limited funding from the World Association of Zoos and Aquariums (WAZA) as a travel grant to fund travel to their annual conference.

The Sabah Restricted Fund represent funds to help improve the care and welfare of the animals held at the Lok Kawi Wildlife Park, particularly, sun bears, tigers, orangutans, gibbons, binturongs, parrots, hornbills, otters, and deer.

Macaque Siti Rehoming fund represents donations to fund the rehoming of Siti. who is an endangered macaque being held alone in a facility in Sabah, Malaysia, after being confiscated by the authorities as a smuggled pet from Indonesia. We are working on rehoming her to Indonesia where she can be kept with other macaques and rehabilitated back to the wild.

The Zoo Auditor Training Programme represents a grant from Wildlife Reserves Singapore (now called Mandai Nature) to spend on the development of the programme.

The Sabah Restricted Fund represent funds to help improve the care and welfare of the animals held at the Lok Kawi Wildlife Park, particularly, elephants, sun bears, tigers, orangutans, gibbons, binturongs, parrots, hornbills, otters, and deer. Wild Welfare US is now managing the elephant project and Wild Welfare is managing the project focusing on the other animals at the zoo.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2024

#### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 30 December 2023	Incoming resources	Resources expended	Transfers	At 29 December 2024
	£	£	£	£	£
General funds	256,320	266,483	(170,515)	(25,109)	327,179
	<u>256,320</u>	<u>266,483</u>	<u>(170,515)</u>	<u>(25,109)</u>	<u>327,179</u>
<b>Previous year:</b>	<b>At 30 December 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 29 December 2023</b>
	£	£	£	£	£
General funds	312,383	110,939	(119,133)	(47,869)	256,320
	<u>312,383</u>	<u>110,939</u>	<u>(119,133)</u>	<u>(47,869)</u>	<u>256,320</u>

#### 17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 29 December 2024:</b>			
Current assets/(liabilities)	325,611	33,424	359,035
	<u>325,611</u>	<u>33,424</u>	<u>359,035</u>
<i>Per balance sheet</i>	327,179	31,856	359,035
<i>Balance to allocate</i>	1,568	(1,568)	-
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>At 29 December 2023:</b>			
Current assets/(liabilities)	256,320	30,892	287,212
	<u>256,320</u>	<u>30,892</u>	<u>287,212</u>

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - None).

#### 19 Charitable Company Constitution

Wild Welfare is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per member.

**WILD WELFARE**

England & Wales - Charity number 1165941

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# Accounts

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Charity registration number 1165941

Company registration number 09660823 (England and Wales)

**WILD WELFARE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 29 DECEMBER 2023**

# WILD WELFARE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Dr H Bacon  
Dr M Penning  
K Yamazaki  
Dr D Jones  
T Cracknell  
M Hunt  
K Vehrs  
P Bosso  
Dr A Grajal  
Dr J Mann  
K Pillai

**Secretary**

S Marsh

**Charity number**

1165941

**Company number**

09660823

**Registered office**

Ground Floor  
1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

**Independent examiner**

Darren Harding ACA FCCA DChA  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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# WILD WELFARE

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 16

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# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 29 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 29 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)".

#### Objectives and activities

Our Mission is to end the suffering of captive wild animals around the world, by uniting the world's leading animal welfare organisations and captive wildlife facilities in providing expert, practical and sustainable solutions to improve animal welfare. This mission is supported through the actions of our strategic objectives:

- \* Improve the welfare of captive wild animals through the active promotion of humane behaviour that ensures appropriate care, protection and treatment for the animals which are in need of such care.
- \* Empower and inform the custodians of captive wild animals.
- \* Create awareness in the public in matters pertaining to the custodianship and care of wild animals and animal welfare in general and the prevention of cruelty and suffering among wild animals.

#### Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit. Wild Welfare's founder identified that the charities aim was to unite the leading zoos and animal welfare NGOs to improve wild captive animal welfare and end the suffering of captive wild animals around the world, ensuring full and sustainable protection is given to all animals in human care.

The organisation's activities benefit the public in the following manner:

- \* Promoting the humane care of wild animals in captivity by providing education and training and promoting best practices for those responsible for their care (through direct care, legislation and empowerment).
- \* Advancing the education of the public through the provision of up to date and science-led information, informed blogs and vlogs, a clear and transparent website, news, newsletters and responsible social media platforms.

#### Achievements and performance

##### Charitable activities

Wild Welfare is a voice of authority in captive wild animal welfare. We were established to address the issue of poor captive wild animal welfare, in facilities such as zoos, aquariums, sanctuaries, and rescue centres, in a practical and strategic manner, recognising that a comprehensive plan is required to secure long-term solutions.

Wild Welfare has three overarching goals that feed into our mission:

- (1) To directly improve captive wild animal welfare.**
- (2) To challenge practices that compromise captive wild animal welfare.**
- (3) To promote, empower and raise awareness on animal welfare issues**

Wild Welfare carries out fundamental activities and services to achieve our goals, and consequently our institutional mission. These activities and services are at the core of all Wild Welfare outputs. They are separated into five areas: **Direct Institutional Support; Community Action; Policy & Resource Development; Partnership Networks; and Public Awareness.**

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2023

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#### Financial review

Where possible, we are prioritising unrestricted income to support charitable growth. However, as foundations and trusts often favour supporting projects through a restricted approach, we have also created a portfolio of budgeted 1–3-year programmes that Wild Welfare will be carrying out.

During the last financial year, we continued to support our legacy package and a membership scheme, as well as continued to promote events which our supporters undertake, and ran targeted appeals. By promoting our projects and creating relevant content on various online platforms we have seen an increase in public donations. We sign up with the Fundraising Regulator and are guided by our ethical fundraising policy.

We continue to use and have diversified our online options to capture information for repeat donations and utilising our social media comms to encourage interest in our supporters to become regular donors to Wild Welfare.

In 2022 a new organisation, Wild Welfare US, was recognised as a non-profit organisation in the US. This is a separately governed NGO but has adopted Wild Welfare's mission, vision, philosophies, and charitable goals. The formation of Wild Welfare (US) is to allow both organisations to fundraise more effectively and develop projects and programmes linked to relevant regions and countries. We will work in collaboration with the same strategic goals.

Total incoming resources for the period was £134,530 (2022 - £168,941)

Total expenditure was £188,903 (2022 - £144,048) with total reserves standing at £287,212 (2022 - £341,585) as at 29 December 2023 of which £256,320 (2022 - £312,383) is unrestricted.

It is the policy of Wild Welfare to maintain a level of unrestricted funds, which are free reserves of the charity, at a level sufficient to fund the charity in the event of a sharp fall in incoming resources. The trustees believe this fund should allow for six months of operating costs. The trustees are aware that the reserves are over the level set out in the charities policy, this has been due to the lack of travel and reduced expenditure experienced through the pandemic and the restrictions in international travel. However the funds will be used in the coming year as the world opens up and as travel and project activities increase.

#### FUTURE PLANS

- We will be continuing our collaboration with animal welfare NGO's and the zoo, aquarium, sanctuaries, and rescue centre communities.
- We will identify and prioritise animal welfare concerns and strengthen a global platform for monitoring and enforcing standards.
- We will continue with the success of the e-learning programme and translated it into two other language and carry out a targeted launch of the programme within countries using that language.
- We will continue to support national and regional zoo associations implement a welfare-based accreditation programme.
- Following the pandemic, we will look at reviewing our Partner for Animals programme.
- We will continue to expand on our research activities.
- We will develop a new fundraising strategy following the impact of the pandemic and global financial trends, as well targeted funding for the new 5-year strategy.
- We will endeavour to secure funding to employ in-country staff which will empower local animal welfare ambassadors and create a community and culture of animal welfare from within as well as continuing to secure targeted funding for projects.
- We will continue to develop our partnerships with the tourism industry to improve ethical tourism and animal welfare standards in tourism.
- We will be expanding into the field of compassionate conservation and address wild animal welfare concerns in ex situ and in situ conservation programmes.

#### Structure, governance and management

##### Governing document

Wild Welfare is a registered charity and a company limited by guarantee. It is controlled by its governing document, which is its Memorandum and Articles of Association.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2023

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr H Bacon  
Dr M Penning  
K Yamazaki  
Dr D Jones  
P Simmons  
T Cracknell  
M Hunt  
K Vehrs  
P Bosso  
Dr A Grajal  
Dr J Mann  
K Pillai

(Resigned 27 March 2023)

#### Recruitment and appointment of new trustees

The trustees/directors are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company. All the members of the company guarantee to contribute £10 in the event of the charity winding up.

#### Organisational structure

Wild Welfare is made up of a Chair, Director of Field Operations, UK Director, Animal Welfare Field Manager, Communications Manager, Fundraising Manager, and specialist consultants. The board of trustees reviews the performance of the charity and supports decisions on its governance and strategic direction. The board is supported by Management Directors who provide quarterly and end of year reports on project achievements. The Management Directors also provide evidence of risk mitigation analysis on all aspects of the charity's activities. The board ensures that all governance, finances, and practices are robust and geared towards the charity to meet its objectives.

#### Induction and training of new trustees

All new trustees recruited are provided with the following information:

- a) Role and responsibilities for Trustees
- b) Legal duties of a trustee
- c) The "Essential Trustee" guidelines as issued by the Charity Commission.

#### Key management remuneration

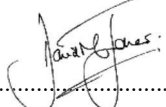
The Charity has full-time and part-time employees, and salaries are set based on market rates and reviewed annually.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



.....  
**Dr D Jones**

Trustee

Dated: 06.06.2024

# WILD WELFARE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILD WELFARE

---

I report to the trustees on my examination of the financial statements of Wild Welfare (the charity) for the year ended 29 December 2023.

### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 7 June 2024

# WILD WELFARE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 29 DECEMBER 2023*

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		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income from:</u></b>							
Donations and grants	3	108,452	23,591	132,043	138,405	30,190	168,595
Investments	4	2,487	-	2,487	346	-	346
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		110,939	23,591	134,530	138,751	30,190	168,941
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	119,133	69,770	188,903	83,467	60,581	144,048
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (outgoing)/incoming resources before transfers</b>		(8,194)	(46,179)	(54,373)	55,284	(30,391)	24,893
Gross transfers between funds		(47,869)	47,869	-	(2,501)	2,501	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(56,063)	1,690	(54,373)	52,783	(27,890)	24,893
Fund balances at 30 December 2022		312,383	29,202	341,585	259,600	57,092	316,692
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 29 December 2023</b>		256,320	30,892	287,212	312,383	29,202	341,585
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# WILD WELFARE

## BALANCE SHEET

AS AT 29 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	11	252		257	
Cash at bank and in hand		290,231		344,116	
		<u>290,483</u>		<u>344,373</u>	
<b>Creditors: amounts falling due within one year</b>					
	12	(3,271)		(2,788)	
Net current assets			<u>287,212</u>		<u>341,585</u>
<b>Income funds</b>					
Restricted funds	13		30,892		29,202
Unrestricted funds			256,320		312,383
			<u>287,212</u>		<u>341,585</u>

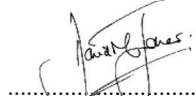
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 06.06.2024



Dr D Jones

Trustee

Company registration number 09660823

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Wild Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income, and the amount can be measured with reasonable accuracy.

Voluntary income is received by way of donations and gifts and is included in full when receivable.

Grants receivable are credited to the statement of financial activities at the earlier of when they are received, or at the point the charity becomes entitled to them.

#### 1.5 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects. The trustees have identified one charitable activity.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2023*

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### 1 Accounting policies

(Continued)

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's activities. These have been allocated in proportion to the direct costs.

#### 1.6 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.7 Financial instruments

The charitable company only has financial assets and 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.

##### Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.8 Taxation

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

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.10 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be 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 in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no key judgments of estimates during the financial year.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2023

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### 3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations	108,452	23,591	132,043	136,405	25,508	161,913
Coronavirus JRS grants	-	-	-	2,000	4,682	6,682
	<u>108,452</u>	<u>23,591</u>	<u>132,043</u>	<u>138,405</u>	<u>30,190</u>	<u>168,595</u>

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>2,487</u>	<u>346</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2023

### 5 Charitable activities

	<b>Animal Welfare 2023 £</b>	<b>Animal Welfare 2022 £</b>
Staff costs	92,711	78,817
Telephone	724	(1)
Postage and stationery	30	50
Advertising	1,566	940
E-Learning expenses	3,577	8,750
Travel	23,490	13,373
Charitable/Political donations	-	1,000
Fundraising	615	338
Consulting	23,250	21,600
Sundry	270	30
Japan project activities	904	6,822
Sabah project activities	13,682	-
Vietnam project activities	1,588	1,000
Other charitable expenditure	16,017	5,242
	<u>178,424</u>	<u>137,961</u>
Grant funding of activities (see note 6)	4,637	715
Share of governance costs (see note 7)	5,842	5,372
	<u>188,903</u>	<u>144,048</u>
<b>Analysis by fund</b>		
Unrestricted funds	119,133	83,467
Restricted funds	69,770	60,581
	<u>188,903</u>	<u>144,048</u>

### 6 Grants payable

	<b>Animal Welfare 2023 £</b>	<b>Animal Welfare 2022 £</b>
Grants to institutions:		
Grants paid	4,637	715
	<u>4,637</u>	<u>715</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2023

### 7 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Accountancy	-	5,499	5,499	5,127
Bank charges	-	343	343	245
	<u>-</u>	<u>5,842</u>	<u>5,842</u>	<u>5,372</u>
Analysed between				
Charitable activities	-	5,842	5,842	5,372
	<u>-</u>	<u>5,842</u>	<u>5,842</u>	<u>5,372</u>

Governance costs includes payments to the accountants of £2,363 for independent examination fees (2022: £2,250).

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	4	4
	<u>4</u>	<u>4</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	88,679	75,066
Social security costs	2,190	1,847
Other pension costs	1,842	1,904
	<u>92,711</u>	<u>78,817</u>

#### Key management personnel

The trustees deem there to be three (2022: four) key management personnel, all of whom are employees. The total benefits paid to key management personnel were £78,991 (2022: £78,758).

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2023*

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<b>11 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Amounts falling due within one year:		
Prepayments	252	257
	<u>          </u>	<u>          </u>
<b>12 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Other creditors	638	538
Accruals	2,633	2,250
	<u>          </u>	<u>          </u>
	<u>3,271</u>	<u>2,788</u>

## WILD WELFARE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2023

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 29 December 2023
	Balance at 30 December 2021	Incoming resources	Resources expended	Transfers	Balance at 30 December 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Japan Animal Welfare Society	10,213	5,000	(12,922)	-	2,291	12,000	(5,654)	-	8,637
Silent Foundation (Vietnam)	2,395	-	(2,395)	-	-	-	(3,056)	3,056	-
Wild Reserve Singapore	10,599	-	(1,286)	-	9,313	-	(2,203)	-	7,110
Welfare Research	3,750	-	-	-	3,750	-	-	-	3,750
Welfare Research (2020 Restricted)	7,730	-	(6,962)	-	768	-	-	-	768
TES Restricted	11,701	-	-	(11,701)	-	-	-	-	-
E-Learning Restricted	-	16,132	(29,970)	13,838	-	-	(26,917)	26,917	-
Macaque Siti Rehoming	3,453	1,000	(2,000)	-	2,453	8,591	(21,796)	10,752	-
Zoo Auditor Training Programme	7,251	3,376	-	-	10,627	-	-	-	10,627
Free the Bears	-	3,484	(3,848)	364	-	-	-	-	-
World Association of Zoos and Aquariums	-	1,198	(1,198)	-	-	-	(740)	740	-
Sabah Restricted	-	-	-	-	-	3,000	(9,404)	6,404	-
	<u>57,092</u>	<u>30,190</u>	<u>(60,581)</u>	<u>2,501</u>	<u>29,202</u>	<u>23,591</u>	<u>(69,770)</u>	<u>47,869</u>	<u>30,892</u>

## WILD WELFARE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2023

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#### 13 Restricted funds

(Continued)

The Japan Animal Welfare Society fund represents funds for Wild Welfare's work pertaining to developing institutional and NGO animal welfare capacity and the provision of animal welfare training activities in Japan.

The Silent Foundation (Vietnam) fund represents funds donated for Zoo Animal Welfare Training, Capacity Building and National Standards in Vietnam.

The Wildlife Reserve Singapore fund is allocated to help with the establishment and enactment of an international animal welfare and husbandry standard within South East Asia.

The Welfare research fund is allocated to support and contribute towards these activities to further both Wild Welfare and funding partners goal to end the suffering of wild animals within the captive, entertainment, trade and tourism industries.

The grant from Wildlife Reserves Singapore (WRS) is to support Wild Welfare in developing and delivering our animal welfare, welfare audit and auditor training online as we could not deliver the training in person during the travel restrictions as a result of the pandemic. The online training is to assist regional zoo and aquarium associations, such as Southeast Asian Association of Zoos and Aquariums (SEAZA) and the Japanese Association of Zoos and Aquariums (JAZA) to develop and administrate a certification system to its members in relation to improving animal welfare standards across the membership. This will improve the welfare standards of many thousands of animals held in captivity in those countries and regions.

The grant from the Tennessee Elephant Sanctuary (TES) is to support the employment and training of staff to improve the husbandry standards and animal welfare of elephants held in facilities in Sahab, Malaysia. The grant is also to facilitate the ongoing improvements and redesign of the current facilities to improve elephant welfare.

The E-Learning Restricted fund is for the development of the Wild About Welfare digital education programme. This free to use, online course is aimed at anyone working with captive wild animals to help build understanding of animal care and welfare and build capacity across the global in animal welfare techniques. The grant is firstly to develop and distribute the comprehensive animal care course in English and subsequent translations in to two further languages (Japanese and Vietnamese). We will be following up this initial grant to secure the translations into many more languages.

We received a limited funding from the World Association of Zoos and Aquariums (WAZA) as a travel grant to fund travel to their annual conference.

## **WILD WELFARE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 29 DECEMBER 2023***

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#### **13 Restricted funds**

**(Continued)**

Macaque Siti Rehoming fund represents donations to fund the rehoming of Siti, who is an endangered macaque being held alone in a facility in Sabah, Malaysia, after being confiscated by the authorities as a smuggled pet from Indonesia. We are working on rehoming her to Indonesia where she can be kept with other macaques and rehabilitated back to the wild.

The Zoo Auditor Training Programme represents a grant from Wildlife Reserves Singapore (now called Mandai Nature) to spend on the development of the programme.

The Sabah Restricted Fund represent funds to help improve the care and welfare of the animals held at the Lok Kawi Wildlife Park, particularly, elephants, sun bears, tigers, orangutans, gibbons, binturongs, parrots, hornbills, otters, and deer. Wild Welfare US is now managing the elephant project and Wild Welfare is managing the project focusing on the other animals at the zoo.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2023*

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### 14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 29 December 2023 are represented by:						
Current assets/(liabilities)	256,320	30,892	287,212	312,383	29,202	341,585
	<u>256,320</u>	<u>30,892</u>	<u>287,212</u>	<u>312,383</u>	<u>29,202</u>	<u>341,585</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - None).

### 16 Charitable Company Constitution

Wild Welfare is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per member.

**WILD WELFARE**

England & Wales - Charity number 1165941

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# Accounts

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**Charity registration number 1165941**

**Company registration number 09660823 (England and Wales)**

**WILD WELFARE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 29 DECEMBER 2022**

# WILD WELFARE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr H Bacon Dr M Penning K Yamazaki Dr D Jones T Cracknell M Hunt K Vehrs P Bosso Dr A Grajal Dr J Mann K Pillai	(Appointed 28 June 2022) (Appointed 28 June 2022) (Appointed 28 June 2022) (Appointed 28 June 2022)
<b>Secretary</b>	S Marsh	
<b>Charity number</b>	1165941	
<b>Company number</b>	09660823	
<b>Registered office</b>	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

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# WILD WELFARE

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# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 29 DECEMBER 2022*

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The trustees present their annual report and financial statements for the year ended 29 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)".

### Objectives and activities

The Charity's mission is to unite the world's leading zoos and animal welfare organisations to improve the welfare of captive wild animals around the world. This mission is supported through the actions of our strategic objectives:

- \* Improve the welfare of captive wild animals through the active promotion of humane behaviour that ensures appropriate care, protection and treatment for the animals which are in need of such care.
- \* Empower and inform the custodians of captive wild animals.
- \* Create awareness in the public in matters pertaining to the custodianship and care of wild animals and animal welfare in general and the prevention of cruelty and suffering among wild animals.

### Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit. Wild Welfare's founder identified that the charities aim was to unite the leading zoos and animal welfare NGOs to improve wild captive animal welfare and end the suffering of captive wild animals around the world, ensuring full and sustainable protection is given to all animals in human care.

The organisation's activities benefit the public in the following manner:

- \* Promoting the humane care of wild animals in captivity by providing education and training and promoting best practices for those responsible for their care (through direct care, legislation and empowerment).
- \* Advancing the education of the public through the provision of up to date and science-led information, informed blogs and vlogs, a clear and transparent website, news, newsletters and responsible social media platforms.

### Achievements and performance

#### Charitable activities

Wild Welfare is a voice of authority in captive wild animal welfare. We were established to address the issue of poor captive wild animal welfare, in facilities such as zoos, aquariums, sanctuaries, and rescue centres, in a practical and strategic manner, recognising that a comprehensive plan is required to secure long-term solutions.

Wild Welfare has three overarching goals that feed into our mission:

- (1) To directly improve captive wild animal welfare.**
- (2) To challenge practices that compromise captive wild animal welfare.**
- (3) To promote, empower and raise awareness on animal welfare issues**

Wild Welfare carries out fundamental activities and services to achieve our goals, and consequently our institutional mission. These activities and services are at the core of all Wild Welfare outputs. They are separated into five areas: **Direct Institutional Support; Community Action; Policy & Resource Development; Partnership Networks; and Public Awareness.**

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2022*

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**For the year ended December 2022:**

### **Objective: Direct Institutional Support (Welfare Audits and Assessments, Capacity Building and Monitoring)**

Under this operational activity, Wild Welfare reviews a captive wildlife facility's provision of basic and positive animal welfare, challenging the facility's internal welfare delivery. We utilised our welfare audit and assessment processes to provide a forensic report that identifies existing and potential problem areas and generates in-house and external recommendations for corrective action. This assessment process is also part of our animal welfare-based accreditation process which assists national and regional zoological associations to develop and deliver their own audit or accreditation process.

**Achievement:** As we come out of a post-pandemic world our target was to provide direct institutional support to 10+ facilities around the world, with tangible welfare improvements made as a result. It was also a target to assist at least 2 regional zoo associations in developing and delivering their own animal welfare audit accreditation process to their members. Utilising our specific welfare assessment methodology, we (with the zoo's permission) continued to provide zoological collection welfare assessments for a number of facilities at their request and through our various in-country programmes, such as our Partner for Animals programme and the regional association certification programmes. This assessment underwrites our institutional support, by identifying the most effective recommendations for improvement. Following an audit or assessment of a client facility against the Wild Welfare Standard, or against the associations own Standard, it is possible to generate recommendations for corrective action, a series of interventions can occur depending on the outcomes of the assessment.

Central to enactment of the recommendations is the provision of training to animal care staff. Utilising international expertise, we have also provided support to some facilities on veterinary, animal care and welfare, and specific species enrichment opportunities. In this financial period, we continued to work with key people and groups, providing training on topics such as environmental and behavioural enrichment, helped develop institutional welfare policies, and also worked with regional authorities who influence longer-term legislative change or provide an ethical and welfare oversight through the regional zoo association. We also worked directly with zoos external to any on-going programmes, identified through other partnerships created within this period. While our work is evolving to be less involved with direct support to facilities, we met our target, providing short- and long-term tangible welfare changes in individual facilities and across regional association members. This represents hundreds of captive wild animal facilities across the globe and having a positive impacting on the lives of hundreds of thousands of captive wild animals.

Throughout 2022 we continued to adapt our training resources to facilitate online training for our partners. Allowances had to be made as many of the facilities we work with had COVID-19 restrictions in place, as well as financial limitations due to the pandemic.

### **Objective: Community Action (International Welfare Collaboration & Capacity Development)**

Under this operational activity, Wild Welfare believes in supporting those institutions and individuals within the animal welfare and zoo fields that also continue to seek better practices. Long-term solutions to concerning and/or poor animal welfare practices are addressed through our collaboration with relevant regional zoo association bodies. We support the development of a national accredited approach to zoo welfare management through the development or capacity building of existing regional associations. We actively facilitate partnerships between zoos, zoo associations, governing authorities, and in-country government agencies.

**Achievement:** Our targets within this operational activity for this financial period were to: a) Implement our policy and regional action to support collaborative approaches to addressing animal welfare concerns in at least six different countries; b) Facilitate a programme for accreditation/certification within at least two countries; c) provide animal welfare capacity development training within four regions/countries.

In this financial period, we continued collaboration with many different experts and regional representatives. We saw the partnership with individual facilities and national and regional associations develop where we could support the further development and delivery of an accreditation system for the associations. We also successfully collaborated with two national zoo associations and one regional zoo association, resulting in welfare certification audits being carried out in over several countries. Finally, we provided training workshops in over 10 countries that resulted in association commitment to on-going welfare programmes.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2022

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#### **Objective: Policy & Resource Development (Provision of welfare standards, training resources and legislative guidance)**

Under this operational activity, Wild Welfare supports the development of relevant research, applicable welfare standards and training resources that are designed to change the long-term behaviour of those who directly affect animal welfare in zoos and contribute towards improved animal welfare. We also provide tailored resources for facilities, identified as a key component to supporting capacity development and up-skilling of staff. Under this activity, Wild Welfare also supports legislative change particular to captive wild animal welfare. Our targets within this operational activity for this financial period were to: a) Undertake at least two research projects that support the strategic direction and mission of Wild Welfare; b) Develop standard appendices that support content and deliver more in-depth material for specific species care and specific management practices; and c) Support legislation development that supports appropriate protection standards pertaining to animal welfare for captive wild animals.

**Achievement:** In this financial year we continued with an international research programme with academic partners in Japan, aiming to raise the public and policy awareness on a particular captive animal welfare issue in Japan. We also continued our partnership with a UK academic institution to develop or finalise several further research projects, for example, looking at husbandry guideline provision across captive wild animal facilities and associations and also the relationship between associations and legislation development. We continued to work with policy stakeholders in a number of our country programmes, with constructive discussions for legislative improvements in Japan. We developed more species-specific Care for Us manuals and had several translated into different languages to make them accessible to animal care staff around the world. We continued to develop the Wild About Welfare digital education programme with a translation into Vietnamese launched in 2022 and a translation into Indonesian due to be launched early 2023. This free-to-use programme covers all aspects of caring for captive wild animals, with eight modules and a quiz at the end to help with knowledge retention. We will continue the translation programme, aiming for two new languages every year. The programme will empower animal care staff around the world and make tangible progress in the understanding of animal welfare and how to implement high standards of animal care. Since its launch in 2021 the Wild About Welfare programme has been downloaded over 15,000 times in 63 different countries.

#### **Objective: Partnership Networks (Zoo and NGO and academic partnerships, Government and Authority Partnerships)**

Under this operational activity, Wild Welfare supports the development of constructive partnerships that combine resources of the mainstream animal welfare community and professional zoo managers. The initiative seeks to build and maintain strong working relationships with agreed-upon procedures and welfare priorities. We believe it is also paramount that legislators, inspectors and relevant authorities understand animal welfare concepts, and can support the required transitions within their local regions. We work collaboratively with relevant authorities to direct best practice standards and demonstrate how monitoring and enforcement of set standards can occur. Finally, we utilise academic partnerships and expertise to support the development of our field projects and resources. Our targets within this operational activity for this financial period were to: a) Ensure key stakeholders (policy, national, regional and institutional) are involved in all our key field projects; b) Develop partnerships to facilitate wider zoo community engagement with our programmes; c) Deliver on at least one partnership programme that demonstrates tangible improvements in animal welfare practices through the partnership programme.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2022

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**Achievement:** In this financial year we worked with a wide variety of stakeholders within all our field project activities producing tangible animal welfare reform, although this was sometimes limited by the restrictions placed on us by the pandemic. Our Partner for Animals programme has produced three partnerships. The three partnerships are between individual facilities and between associations which encompass several facilities, which means we can help develop staff training and animal welfare improvements across many zoos and aquariums. The progress of the partnership programme has been restricted by the pandemic and although online support has been given to some facilities we have not progressed as far as we would have hoped as we move to a post-pandemic world. Continued collaborations with the World Association of Zoos and Aquariums (WAZA), academic institutions, the travel industry and animal welfare NGO's allows Wild Welfare to increase our reach and develop our key projects to a wider audience. The development and expansion of our welfare standards and animal welfare assessment and audit training can help national and regional associations, and WAZA members will have a tangible effect on the improvements to animal welfare.

#### **Objective: Public Empowerment & Awareness**

Under this operational activity, Wild Welfare supports, through various media as well as partnerships, on-going and reactive public campaigns that aim to end the suffering of captive wild animals, while promoting good captive wild animal practices. We aim to raise the profile of positive captive wild animal welfare practices, supporting efforts by the global zoo community where relevant. We provide the public with captive wild animal news and respond to public and media queries where possible. Our targets within this operational activity for this financial period were to: a) Increase public awareness activities through social media and other innovative uses of online platforms; b) Support appropriate responses to public and media queries on animal welfare; and c) Support ethical tourism and develop animal welfare standards for tour operators.

**Achievement:** In this financial year we continued to increase our social media engagement with the public, as evidenced by public endorsements and engagement on our social media platforms. We provided information on animal welfare concerns and addressed the notable increases in queries and complaints about zoos that we received. Using the Google Ads Grant, we have been able to maintain our online presence and developed targeted adverts and key words to help direct the public to our website when they search for information on animal welfare. This has helped increase visits to our website and generated more interest from supporters as well as potential partnerships. During 2022 we delivered a wide ranging series of freely available public webinars discussing all aspects of animal welfare across many sectors. Also, our partnership with a major tour operator has developed and we continue to not only review their animal welfare policies to inform and educate their staff and tourists in animal welfare standards and ethical tourism and developed a training framework to deliver across the organisation.

#### **Financial review**

In this financial year our overarching aim was to focus on increasing our income in both restricted and unrestricted income whilst still being challenged by the pandemic. We are still reliant on a few donors and we rapidly need to diversify and grow our income to meet current and future expenses. As such, where possible, we are prioritising unrestricted income to support charitable growth. However, as foundations and trusts often favour supporting projects through a restricted approach, we have also created a portfolio of budgeted 1–3-year programmes that Wild Welfare will be carrying out. These strategies and programmes have had to be adapted to allow us to achieve these aims during the pandemic. We have also had to modify our approach as many grant-giving bodies have continued to restrict their activities.

During the last financial year, we continued to support our legacy package and a membership scheme, as well as continued to promote events which our supporters undertake, and ran targeted appeals. By promoting our projects and creating relevant content on various online platforms we have seen an increase in public donations. We sign up to with the Fundraising Regulator and are guided by our ethical fundraising policy.

We continue to use and have diversified our online options to capture information for repeat donations and utilising our social media comms to encourage interest in our supporters to become regular donors to Wild Welfare.

In 2022 we gained charitable status in the USA with the formation of Wild Welfare (US). This is a separately governed NGO but has adopted Wild Welfare's mission, vision, philosophies, and charitable goals. The formation of Wild Welfare (US) is to allow both organisations to fundraise more effectively and develop projects and programmes linked to relevant regions and countries. We will work in collaboration with the same strategic goals.

Total incoming resources for the period was £168,941.

Total expenditure was £144,048 with total reserves standing at £341,585 as at 29 December 2022 of which £312,383 is unrestricted.

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# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 29 DECEMBER 2022

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It is the policy of Wild Welfare to maintain a level of unrestricted funds, which are free reserves of the charity, at a level sufficient to fund the charity in the event of a sharp fall in incoming resources. The trustees believe this fund should allow for six months of operating costs. The trustees are aware that the reserves are over the level set out in the charities policy, this has been due to the lack of travel and reduced expenditure experienced through the pandemic and the restrictions in international travel. However the funds will be used in the coming year as the world opens up and as travel and project activities increase.

#### FUTURE PLANS

- We will be continuing our collaboration with animal welfare NGO's and the zoo, aquarium, sanctuaries, and rescue centre communities.
- During 2022 we finalised our 5-year strategy which we will launch in 2023.
- We will identify and prioritise animal welfare concerns and strengthen a global platform for monitoring and enforcing standards.
- We will continue with the success of the e-learning programme and translated it into two other language and carry out a targeted launch of the programme within countries using that language.
- We will continue to support national and regional zoo associations implement a welfare-based accreditation programme.
- Following the pandemic, we will look at reviewing our Partner for Animals programme.
- We will continue to expand on our research activities.
- We will develop a new fundraising strategy following the impact of the pandemic and global financial trends, as well targeted funding for the new 5-year strategy.
- We will endeavour to secure funding to employ in-country staff which will empower local animal welfare ambassadors and create a community and culture of animal welfare from within.
- We will continue to develop our partnerships with the tourism industry to improve ethical tourism and animal welfare standards in tourism.
- We will be expanding into the field of compassionate conservation and address wild animal welfare concerns in ex situ and in situ conservation programmes.

#### Structure, governance and management

##### Governing document

Wild Welfare is a registered charity and a company limited by guarantee. It is controlled by its governing document, which is its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr H Bacon	
Dr M Penning	
K Yamazaki	
K Fifield	(Resigned 1 February 2022)
Dr D Jones	
P Simmons	(Resigned 27 March 2023)
T Cracknell	
M Hunt	
K Vehrs	
P Bosso	(Appointed 28 June 2022)
Dr A Grajal	(Appointed 28 June 2022)
Dr J Mann	(Appointed 28 June 2022)
K Pillai	(Appointed 28 June 2022)

##### Recruitment and appointment of new trustees

The trustees/directors are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company. All the members of the company guarantee to contribute £10 in the event of the charity winding up.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2022

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### Organisational structure

Wild Welfare is made up of a Chair, Director of Field Operations, UK Director, Animal Welfare Field Manager, Communications Manager, Fundraising Manager, and specialist consultants. The board of trustees reviews the performance of the charity and supports decisions on its governance and strategic direction. The board is supported by Management Directors who provide quarterly and end of year reports on project achievements. The Management Directors also provide evidence of risk mitigation analysis on all aspects of the charity's activities. The board ensures that all governance, finances, and practices are robust and geared towards the charity to meet its objectives.

### Induction and training of new trustees

All new trustees recruited are provided with the following information:

- a) Role and responsibilities for Trustees
- b) Legal duties of a trustee
- c) The "Essential Trustee" guidelines as issued by the Charity Commission.

### Key management remuneration

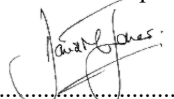
The Charity has full-time and part-time employees, and salaries are set based on market rates and reviewed annually.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



.....  
**Dr D Jones**

Trustee

Dated: 07/08/2023

# WILD WELFARE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILD WELFARE

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I report to the trustees on my examination of the financial statements of Wild Welfare (the charity) for the year ended 29 December 2022.

### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 10 August 2023

# WILD WELFARE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 29 DECEMBER 2022*

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		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and grants	3	138,405	30,190	168,595	196,487	51,982	248,469
Investments	4	346	-	346	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		138,751	30,190	168,941	196,487	51,982	248,469
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>							
Charitable activities	5	83,467	60,581	144,048	98,485	43,392	141,877
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net incoming/(outgoing) resources before transfers</b>		55,284	(30,391)	24,893	98,002	8,590	106,592
Gross transfers between funds		(2,501)	2,501	-	(6,740)	6,740	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		52,783	(27,890)	24,893	91,262	15,330	106,592
Fund balances at 30 December 2021		259,600	57,092	316,692	168,338	41,762	210,100
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 29 December 2022</b>		312,383	29,202	341,585	259,600	57,092	316,692
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# WILD WELFARE

## BALANCE SHEET

AS AT 29 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	10	257		150,725	
Cash at bank and in hand		344,116		173,487	
		<u>344,373</u>		<u>324,212</u>	
<b>Creditors: amounts falling due within one year</b>					
	11	(2,788)		(7,520)	
Net current assets			<u>341,585</u>		<u>316,692</u>
<b>Income funds</b>					
Restricted funds	12		29,202		57,092
Unrestricted funds			<u>312,383</u>		<u>259,600</u>
			<u>341,585</u>		<u>316,692</u>

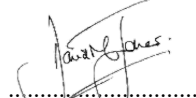
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 07/08/2023



.....  
Dr D Jones

Trustee

Company registration number 09660823

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 29 DECEMBER 2022

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#### 1 Accounting policies

##### Charity information

Wild Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

##### 1.1 Accounting convention

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 2015)', 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.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

- the requirements of Section 7 Statement of Cash Flows.

Wild Welfare is a charitable company, registered in England and Wales. The registered office is Ground Floor, 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

##### 1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income, and the amount can be measured with reasonable accuracy.

Voluntary income is received by way of donations and gifts and is included in full when receivable.

Grants receivable are credited to the statement of financial activities at the earlier of when they are received, or at the point the charity becomes entitled to them.

##### 1.5 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.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2022*

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### 1 Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects. The trustees have identified one charitable activity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's activities. These have been allocated in proportion to the direct costs.

#### 1.6 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.7 Financial instruments

The charitable company only has financial assets and 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.

##### Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.8 Taxation

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

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be 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 in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no key judgments of estimates during the financial year.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2022

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### 3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations	136,405	25,508	161,913	160,592	51,982	212,574
Coronavirus JRS grants	2,000	4,682	6,682	35,895	-	35,895
	<u>138,405</u>	<u>30,190</u>	<u>168,595</u>	<u>196,487</u>	<u>51,982</u>	<u>248,469</u>

### 4 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	<u>346</u>	<u>-</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2022

### 5 Charitable activities

	<b>Animal Welfare 2022 £</b>	<b>Animal Welfare 2021 £</b>
Staff costs	78,817	88,553
Telephone	(1)	274
Postage and stationery	50	-
Advertising	940	442
E-Learning expenses	8,750	13,216
Travel	13,373	-
Charitable/Political donations	1,000	700
Fundraising	338	433
Consulting	21,600	24,650
Accommodation	-	765
Sundry	30	408
Meeting expenses	-	612
Japan project activities	6,822	-
Vietnam project activities	1,000	-
Other charitable expenditure	5,242	755
	<u>137,961</u>	<u>130,808</u>
Grant funding of activities (see note 6)	715	-
Share of governance costs (see note 7)	5,372	11,069
	<u>144,048</u>	<u>141,877</u>
<b>Analysis by fund</b>		
Unrestricted funds	83,467	98,485
Restricted funds	60,581	43,392
	<u>144,048</u>	<u>141,877</u>

### 6 Grants payable

	<b>Animal Welfare 2022 £</b>	<b>2021 £</b>
Grants to institutions:		
Other	715	-
	<u>715</u>	<u>-</u>

-

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 DECEMBER 2022

### 7 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Audit fees	-	5,127	5,127	5,787
Legal and professional	-	-	-	5,096
Bank charges	-	245	245	186
	<u>-</u>	<u>5,372</u>	<u>5,372</u>	<u>11,069</u>
Analysed between Charitable activities	-	5,372	5,372	11,069
	<u>-</u>	<u>5,372</u>	<u>5,372</u>	<u>11,069</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	4	5
	<u>4</u>	<u>5</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	75,066	84,307
Social security costs	1,847	2,475
Other pension costs	1,904	1,771
	<u>78,817</u>	<u>88,553</u>

#### Key management personnel

The trustees deem there to be four (2021: five) key management personnel, all of whom are employees. The total benefits paid to key management personnel were £78,758 (2021: £88,553).

There were no employees whose annual remuneration was more than £60,000.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2022*

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### 10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	-	150,673
Prepayments	257	52
	<u>257</u>	<u>150,725</u>

### 11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	332
Trade creditors	-	5,096
Other creditors	538	306
Accruals	2,250	1,786
	<u>2,788</u>	<u>7,520</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2022

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 30 December 2020	Incoming resources	Resources expended	Transfers	Balance at 30 December 2021	Incoming resources	Resources expended	Transfers	Balance at 29 December 2022
	£	£	£	£	£	£	£	£	£
Japan Animal Welfare Society	11,013	10,000	(10,800)	-	10,213	5,000	(12,922)	-	2,291
Silent Foundation (Vietnam)	2,395	-	-	-	2,395	-	(2,395)	-	-
Wild Reserve Singapore	10,599	-	-	-	10,599	-	(1,286)	-	9,313
Welfare Research	3,750	-	-	-	3,750	-	-	-	3,750
Welfare Research (2020 Restricted)	1,995	8,497	(2,762)	-	7,730	-	(6,962)	-	768
TES Restricted	4,421	7,280	-	-	11,701	-	-	(11,701)	-
E-Learning Restricted	7,589	10,405	(24,734)	6,740	-	16,132	(29,970)	13,838	-
Macaque Siti Rehoming	-	3,453	-	-	3,453	1,000	(2,000)	-	2,453
Zoo Auditor Training Programme	-	12,347	(5,096)	-	7,251	3,376	-	-	10,627
Free the Bears	-	-	-	-	-	3,484	(3,848)	364	-
World Association of Zoos and Aquariums	-	-	-	-	-	1,198	(1,198)	-	-
	<u>41,762</u>	<u>51,982</u>	<u>(43,392)</u>	<u>6,740</u>	<u>57,092</u>	<u>30,190</u>	<u>(60,581)</u>	<u>2,501</u>	<u>29,202</u>

## WILD WELFARE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2022*

---

#### 12 Restricted funds

(Continued)

The Japan Animal Welfare Society fund represents funds for Wild Welfare's work pertaining to developing institutional and NGO animal welfare capacity and the provision of animal welfare training activities in Japan.

The Silent Foundation (Vietnam) fund represents funds donated for Zoo Animal Welfare Training, Capacity Building and National Standards in Vietnam.

The Wildlife Reserve Singapore fund is allocated to help with the establishment and enactment of an international animal welfare and husbandry standard within South East Asia.

The Welfare research fund is allocated to support and contribute towards these activities to further both Wild Welfare and funding partners goal to end the suffering of wild animals within the captive, entertainment, trade and tourism industries.

The grant from Wildlife Reserves Singapore (WRS) is to support Wild Welfare in developing and delivering our animal welfare, welfare audit and auditor training online as we could not deliver the training in person during the travel restrictions as a result of the pandemic. The online training is to assist regional zoo and aquarium associations, such as Southeast Asian Association of Zoos and Aquariums (SEAZA) and the Japanese Association of Zoos and Aquariums (JAZA) to develop and administrate a certification system to its members in relation to improving animal welfare standards across the membership. This will improve the welfare standards of many thousands of animals held in captivity in those countries and regions.

The grant from the Tennessee Elephant Sanctuary (TES) is to support the employment and training of staff to improve the husbandry standards and animal welfare of elephants held in facilities in Sabah, Malaysia. The grant is also to facilitate the ongoing improvements and redesign of the current facilities to improve elephant welfare.

The E-Learning Restricted fund is for the development of the Wild About Welfare digital education programme. This free to use, online course is aimed at anyone working with captive wild animals to help build understanding of animal care and welfare and build capacity across the global in animal welfare techniques. The grant is firstly to develop and distribute the comprehensive animal care course in English and subsequent translations in to two further languages (Japanese and Vietnamese). We will be following up this initial grant to secure the translations into many more languages.

We received a limited funding from the World Association of Zoos and Aquariums (WAZA) as a travel grant to fund travel to their annual conference.

Macaque Siti Rehoming fund represents donations to fund the rehoming of Siti, who is an endangered macaque being held alone in a facility in Sabah, Malaysia, after being confiscated by the authorities as a smuggled pet from Indonesia. We are working on rehoming her to Indonesia where she can be kept with other macaques and rehabilitated back to the wild.

The Zoo Auditor Training Programme represents a grant from Wildlife Reserves Singapore (now called Mandai Nature) to spend on the development of the programme.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2022

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### 13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 29 December 2022 are represented by:						
Current assets/(liabilities)	312,383	29,202	341,585	259,600	57,092	316,692
	<u>312,383</u>	<u>29,202</u>	<u>341,585</u>	<u>259,600</u>	<u>57,092</u>	<u>316,692</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2021 - The Husband of the previous company secretary who resigned on 21.03.22, is the treasurer of Japan Animal Welfare who provided a grant of £10,000 to Wild Welfare).

### 15 Charitable Company Constitution

Wild Welfare is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per member.

**WILD WELFARE**

England & Wales - Charity number 1165941

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# Accounts

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Charity registration number 1165941

Company registration number 09660823 (England and Wales)

**WILD WELFARE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 29 DECEMBER 2021**

# WILD WELFARE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr H Bacon Dr M Penning K Yamazaki Dr D Jones P Simmons T Cracknell M Hunt K Vehrs
<b>Secretary</b>	S Marsh
<b>Charity number</b>	1165941
<b>Company number</b>	09660823
<b>Registered office</b>	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

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# WILD WELFARE

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Balance sheet	9
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# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 29 DECEMBER 2021*

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The trustees present their annual report and financial statements for the year ended 29 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)".

### Objectives and activities

The Charity's mission is to unite the world's leading zoos and animal welfare organisations to improve the welfare of captive wild animals around the world. This mission is supported through the actions of our strategic objectives:

- \* Improve the welfare of captive wild animals through the active promotion of humane behaviour that ensures appropriate care, protection and treatment for the animals which are in need of such care.
- \* Empower and inform the custodians of captive wild animals.
- \* Create awareness in the public in matters pertaining to the custodianship and care of wild animals and animal welfare in general and the prevention of cruelty and suffering among wild animals.

### Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit. Wild Welfare's founder identified that the charities aim was to unite the leading zoos and animal welfare NGOs to improve wild captive animal welfare and end the suffering of captive wild animals around the world, ensuring full and sustainable protection is given to all animals in human care.

The organisation's activities benefit the public in the following manner:

- \* Promoting the humane care of wild animals in captivity by providing education and training and promoting best practices for those responsible for their care (through direct care, legislation and empowerment).
- \* Advancing the education of the public through the provision of up to date and science-led information, informed blogs and vlogs, a clear and transparent website, news, newsletters and responsible social media platforms.

### Achievements and performance

#### Charitable activities

Wild Welfare is a voice of authority in captive wild animal welfare. We were established to address the issue of poor captive wild animal welfare in a practical and strategic manner, recognising that a comprehensive plan is required to secure long-term solutions.

Wild Welfare has three overarching goals that feed into our mission:

- (1) To directly improve captive wild animal welfare.**
- (2) To challenge practices that compromise captive wild animal welfare.**
- (3) To promote, empower and raise awareness on animal welfare issues**

Wild Welfare carries out fundamental activities and services to achieve our goals, and consequently our institutional mission. These activities and services are at the core of all Wild Welfare outputs. They are separated into five areas: **Direct Institutional Support; Community Action; Policy & Resource Development; Partnership Networks; and Public Awareness.**

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2021*

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**For the year ended December 2021:**

### **Objective: Direct Institutional Support (Welfare Assessment, Capacity Building and Monitoring)**

Under this operational activity, Wild Welfare reviews a captive wildlife facility's provision of basic and positive animal welfare, challenging the facility's internal welfare delivery. We utilised our assessment processes to provide a forensic animal welfare audit that identifies existing and potential problem areas and generates in-house and external recommendations for corrective action. This assessment process is also part of our animal welfare-based accreditation process.

**Achievement:** Our target was to provide direct institutional support to 6+ facilities around the world, with tangible welfare improvements made as a result. Utilising our specific welfare assessment methodology, we (with the zoo's permission) continued to provide zoological collection welfare assessments for a number of facilities at their request and through our various in-country programmes, such as our Partner for Animals programme and the regional association certification programmes. This assessment underwrites our institutional support, by identifying the most effective recommendations for improvement. Following an assessment of a client facility against the Wild Welfare Standard and the generation of recommendations for corrective action, a series of interventions can occur depending on the outcomes of the assessment.

Central to enactment of the recommendations is the provision of training to animal care staff. Utilising international expertise, we have also provided support to some facilities on veterinary, welfare and specific species enrichment opportunities. In this financial period, we continued to work with key people and groups, providing training on environmental and behavioural enrichment, helped develop institutional welfare policies, and also worked with regional authorities who influence longer-term legislative change or provide an ethical and welfare oversight through the regional zoo association. We also worked directly with zoos external to any on-going programmes, identified through other partnerships created within this period. While our work is evolving to be less involved with direct support to facilities, we met our target, working with over seven facilities directly, providing short- and long-term tangible welfare changes.

Throughout 2021 we continued to adapt our training resources to facilitate online training for our partners. Allowances had to be made as many of the facilities we work with had COVID-19 restrictions in place, as well as financial limitations due to the pandemic.

### **Objective: Community Action (International Welfare Collaboration & Capacity Development)**

Under this operational activity, Wild Welfare believes in supporting those institutions and individuals within the animal welfare and zoo fields that also continue to seek better practices. Long-term solutions to concerning and/or poor animal welfare practices are addressed through our collaboration with relevant regional zoo association bodies. We support the development of a national accredited approach to zoo welfare management through the development or capacity building of existing regional associations. We actively facilitate partnerships between zoos, zoo associations, governing authorities and in-country government agencies.

**Achievement:** We believe in supporting those institutions and individuals within the animal welfare and zoo fields that also continue to seek better practices and support the development of a national accredited approach to zoo welfare management through the development or capacity building of existing regional associations. Our targets within this operational activity for this financial period were to: a) Implement our policy and regional action to support collaborative approaches to addressing animal welfare concerns in at least six different countries; b) Facilitate a programme for accreditation/certification within at least three countries; c) provide animal welfare capacity development training within four regions/countries.

In this financial period, we continued collaboration with many different experts and regional representatives. We saw the partnership with individual facilities and national and regional associations develop where we could support the further development and delivery of an accreditation system for the associations. We also successfully collaborated with two national zoo associations and one regional zoo association, resulting in welfare certification audits being carried out in over four countries. Finally, we provided training workshops in over 10 countries that resulted in association commitment to on-going welfare programmes in at least seven of these countries.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2021*

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### **Objective: Policy & Resource Development (Provision of welfare standards, training resources and legislative guidance)**

Under this operational activity, Wild Welfare supports the development of relevant research, applicable welfare standards and training resources that are designed to change the long-term behaviour of those who directly affect animal welfare in zoos and contribute towards improved animal welfare. We also provide tailored resources for facilities, identified as a key component to supporting capacity development and up-skilling of staff. Under this activity, Wild Welfare also supports legislative change particular to captive wild animal welfare. Our targets within this operational activity for this financial period were to: a) Undertake at least two research projects that support the strategic direction and mission of Wild Welfare; b) Develop standard appendices that support content and deliver more in-depth material for specific species care and specific management practices; and c) Support legislation development that supports appropriate protection standards pertaining to animal welfare for captive wild animals.

**Achievement:** In this financial year we continued with an international research programme with academic partners in Japan, aiming to raise the public and policy awareness on a particular captive animal welfare issue in Japan. This project is being prepared for submission to a scientific journal at the time of this report submission. We also initiated a partnership with a UK academic partner to develop two further research projects. One research project was looking at the relationship between zoo associations standards and animal welfare legislation, while the second project continued and expanded on the cultural differences in animal welfare. We continued to work with policy stakeholders in a number of our country programmes, with constructive discussions for legislative improvements in Japan. We developed a number of tailored standard resources for facilities and continued with the development of our Care for Us species-specific manuals that are free to access on our website. We launched the Wild About Welfare digital education programme in English and later in 2021 we published a Japanese version. This free-to-use programme covers all aspects of caring for captive wild animals, with eight modules and a quiz at the end to help with knowledge retention. We will continue the translation programme, delivering two new languages every year. The programme will empower animal care staff around the world and make tangible progress in the understanding of animal welfare and how to implement high standards of animal care.

### **Objective: Partnership Networks (Zoo and NGO and academic partnerships, Government and Authority Partnerships)**

Under this operational activity, Wild Welfare supports the development of constructive partnerships that combine resources of the mainstream animal welfare community and professional zoo managers. The initiative seeks to build and maintain strong working relationships with agreed-upon procedures and welfare priorities. We believe it is also paramount that legislators, inspectors and relevant authorities understand animal welfare concepts, and can support the required transitions within their local regions. We work collaboratively with relevant authorities to direct best practice standards and demonstrate how monitoring and enforcement of set standards can occur. Finally, we utilise academic partnerships and expertise to support the development of our field projects and resources. Our targets within this operational activity for this financial period were to: a) Ensure key stakeholders (policy, national, regional and institutional) are involved in all our key field projects; b) Develop partnerships to facilitate wider zoo community engagement with our programmes; c) Deliver on at least one partnership programme that demonstrates tangible improvements in animal welfare practices through the partnership programme.

**Achievement:** In this financial year we worked with a wide variety of stakeholders within all our field project activities producing tangible animal welfare reform, although this was sometimes limited by the restrictions placed on us by the pandemic. Our Partner for Animals programme has produced three partnerships, with new ones having to be put on hold for now. The three partnerships are between individual facilities and between associations which encompass several facilities, which means we can help develop staff training and animal welfare improvements across many zoos and aquariums. Continued collaborations with the World Association of Zoos and Aquariums (WAZA), academic institutions, the travel industry and animal welfare NGO's allows Wild Welfare to increase our reach and develop our key projects to a wider audience. The development and expansion of our welfare standards and animal welfare assessment and audit training can help national and regional associations, and WAZA members will have a tangible effect on the improvements to animal welfare.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2021*

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### **Objective: Public Empowerment & Awareness**

Under this operational activity, Wild Welfare supports, through various media as well as partnerships, on-going and reactive public campaigns that aim to end the suffering of captive wild animals, while promoting good captive wild animal practices. We aim to raise the profile of positive captive wild animal welfare practices, supporting efforts by the global zoo community where relevant. We provide the public with captive wild animal news and respond to public and media queries where possible. Our targets within this operational activity for this financial period were to: a) Increase public awareness activities through social media and other innovative uses of online platforms; b) Support appropriate responses to public and media queries on animal welfare; and c) Support ethical tourism and develop animal welfare standards for tour operators.

**Achievement:** In this financial year we continued to increase our social media engagement with the public, as evidenced by public endorsements and engagement on our social media platforms. We provided information on animal welfare concerns and addressed the notable increases in queries and complaints about zoos that we received. Using the Google Ads Grant, we have been able to maintain our online presence and developed targeted adverts and key words to help direct the public to our website when they search for information on animal welfare. This has helped increase visits to our website and generated more interest from supporters as well as potential partnerships. Also, our partnership with a major tour operator has developed and we continue to not only review their animal welfare policies to inform and educate their staff and tourists in animal welfare standards and ethical tourism but we are working on a training framework to deliver across the organisation.

### **Financial review**

In this financial year our overarching aim was to focus on increasing our income in both restricted and unrestricted income whilst still being challenged by the pandemic. We are still reliant on a few donors and we rapidly need to diversify and grow our income to meet current and future expenses. As such, where possible, we are prioritising unrestricted income to support charitable growth. However, as foundations and trusts often favour supporting projects through a restricted approach, we have also created a portfolio of budgeted 1–3-year programmes that Wild Welfare will be carrying out. These strategies and programmes have had to be adapted to allow us to achieve these aims during the pandemic. We have also had to modify our approach as many grant-giving bodies have continued to restrict their activities.

During the last financial year, we continued to support our support legacy package and a membership scheme, as well as continued to promote events which our supporters undertake, and ran targeted appeals. By promoting our projects and creating relevant content on various online platforms we have seen an increase in public donations. We are signed up with the Fundraising Regulator and are guided by our ethical fundraising policy.

We continue to use and have diversified our online options to capture information for repeat donations and utilising our social media comms to encourage interest in our supporters to become regular donors to Wild Welfare.

Total incoming resources for the period was £248,469.

Total expenditure was £141,877 with total reserves standing at £316,692 as at 29 December 2021 of which £259,600 is unrestricted.

It is the policy of Wild Welfare to maintain a level of unrestricted funds, which are free reserves of the charity, at a level sufficient to fund the charity in the event of a sharp fall in incoming resources. The trustees believe this fund should allow for six months of operating costs. The trustees are aware that the reserves are over the level set out in the charities policy, this has been due to the lack of travel and reduced expenditure experienced through the pandemic and the restrictions in international travel. However the funds will be used in the coming year as the world opens up and as travel and project activities increase.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 29 DECEMBER 2021*

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### FUTURE PLANS

- We will be continuing our collaboration with animal welfare NGO's and the zoo, aquarium, sanctuaries, and rescue centre communities.
- During 2021 we worked on the development of a 5-year strategy which we will launch in 2022.
- We will identify and prioritise animal welfare concerns and strengthen a global platform for monitoring and enforcing standards.
- We will continue with the success of the e-learning programme and translate it into two other language and carry out a targeted launch of the programme within countries using that language.
- We will continue to support regional zoo associations and implement a welfare-based accreditation programme.
- Following a pause due to the pandemic we will look at extending our Partner for Animals programme into new countries.
- We will continue to expand on our research activities.
- We will be developing our fundraising output and diversifying our funding income.
- We will endeavour to secure funding to employ in-country staff which will empower local animal welfare ambassadors and create a community and culture of animal welfare from within.
- We will continue to develop our partnerships with the tourism industry to improve ethical tourism and animal welfare standards in tourism.
- We will be expanding into the field of compassionate conservation and address wild animal welfare concerns in ex situ and in situ conservation programmes.
- We will work towards gaining charity status in the USA.

### Structure, governance and management

#### Governing document

Wild Welfare is a registered charity and a company limited by guarantee. It is controlled by its governing document, which is its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr H Bacon

Dr M Penning

K Yamazaki

K Fifield

(Resigned 1 February 2022)

Dr D Jones

P Simmons

T Cracknell

B M Harrison

(Resigned 25 July 2021)

M Hunt

K Vehrs

#### Recruitment and appointment of new trustees

The trustees/directors are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company. All the members of the company guarantee to contribute £10 in the event of the charity winding up.

#### Organisational structure

Wild Welfare is made up of a Chair, Director of Field Operations, UK Director, Animal Welfare Field Manager, Projects and Development Manager, Fundraising Manager and specialist consultants. The board of trustees reviews the performance of the charity and supports decisions on its governance and strategic direction. The board is supported by Management Directors who provide quarterly and end of year reports on project achievements. The Management Directors also provide evidence of risk mitigation analysis on all aspects of the charity's activities. The board ensures that all governance, finances and practices are robust and geared towards the charity to meet its objectives.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2021

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### Induction and training of new trustees

All new trustees recruited are provided with the following information:

- a) Role and responsibilities for Trustees
- b) Legal duties of a trustee
- c) The "Essential Trustee" guidelines as issued by the Charity Commission.

### Key management remuneration

The Charity has full-time and part-time employees, and salaries are set based on market rates and reviewed annually.

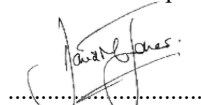
### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



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**Dr D Jones**

Trustee

Dated: 30/06/2022

# WILD WELFARE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILD WELFARE

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I report to the trustees on my examination of the financial statements of Wild Welfare (the charity) for the year ended 29 December 2021.

### Responsibilities and basis of report

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

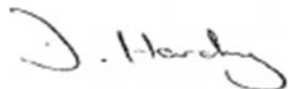
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

### Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 30 June 2022

# WILD WELFARE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 29 DECEMBER 2021

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		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income from:</u></b>							
Donations and grants	3	196,487	51,982	248,469	275,177	55,837	331,014
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>							
Charitable activities	4	98,485	43,392	141,877	181,303	46,222	227,525
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net incoming resources before transfers</b>		98,002	8,590	106,592	93,874	9,615	103,489
Gross transfers between funds		(6,740)	6,740	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		91,262	15,330	106,592	93,874	9,615	103,489
Fund balances at 30 December 2020		168,338	41,762	210,100	74,464	32,147	106,611
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 29 December 2021</b>		259,600	57,092	316,692	168,338	41,762	210,100
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# WILD WELFARE

## BALANCE SHEET

AS AT 29 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	8	150,725		4,052	
Cash at bank and in hand		173,487		208,073	
		<u>324,212</u>		<u>212,125</u>	
<b>Creditors: amounts falling due within one year</b>					
	9	<u>(7,520)</u>		<u>(2,025)</u>	
Net current assets			316,692		210,100
			<u><u>316,692</u></u>		<u><u>210,100</u></u>
<b>Income funds</b>					
Restricted funds	10		57,092		41,762
Unrestricted funds			259,600		168,338
			<u>316,692</u>		<u>210,100</u>
			<u><u>316,692</u></u>		<u><u>210,100</u></u>

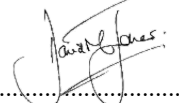
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30/06/2022.....



.....  
Dr D Jones  
Trustee

Company registration number 09660823

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 29 DECEMBER 2021*

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### 1 Accounting policies

#### 1.1 Accounting convention

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 2015)', 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.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

- the requirements of Section 7 Statement of Cash Flows.

Wild Welfare is a charitable company, registered in England and Wales. The registered office is Ground Floor, 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income, and the amount can be measured with reasonable accuracy.

Voluntary income is received by way of donations and gifts and is included in full when receivable.

Grants receivable are credited to the statement of financial activities at the earlier of when they are received, or at the point the charity becomes entitled to them.

#### 1.5 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects. The trustees have identified one charitable activity.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2021

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### 1 Accounting policies

(Continued)

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's activities. These have been allocated in proportion to the direct costs.

#### 1.6 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.7 Financial instruments

The charitable company only has financial assets and 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.

##### Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.8 Taxation

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

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be 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 in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no key judgments of estimates during the financial year.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2021

### 3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations	160,592	51,982	212,574	275,177	55,837	331,014
Coronavirus JRS grants	35,895	-	35,895	-	-	-
	<u>196,487</u>	<u>51,982</u>	<u>248,469</u>	<u>275,177</u>	<u>55,837</u>	<u>331,014</u>

### 4 Charitable activities

	Animal Welfare 2021	Animal Welfare 2020
	£	£
Staff costs	88,553	148,529
Telephone	274	192
Advertising	442	1,400
E-Learning expenses	13,216	-
Travel	-	465
Charitable/Political donations	700	-
Fundraising	433	340
Consulting	24,650	45,850
Accommodation	765	-
Sundry	408	1,224
Meeting expenses	612	518
Partnership programme	-	794
Japan project activities	-	8,836
Sabah project activities	-	3,040
Vietnam project activities	-	3,730
Other charitable expenditure	755	5,843
	<u>130,808</u>	<u>220,761</u>
Share of governance costs (see note 5)	11,069	6,764
	<u>141,877</u>	<u>227,525</u>
<b>Analysis by fund</b>		
Unrestricted funds	98,485	181,303
Restricted funds	43,392	46,222
	<u>141,877</u>	<u>227,525</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2021

### 5 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Audit fees	-	5,787	5,787	-	6,532	6,532
Legal and professional	-	5,096	5,096	-	-	-
Bank charges	-	186	186	-	232	232
	<u>-</u>	<u>11,069</u>	<u>11,069</u>	<u>-</u>	<u>6,764</u>	<u>6,764</u>
Analysed between Charitable activities	-	11,069	11,069	-	6,764	6,764
	<u>-</u>	<u>11,069</u>	<u>11,069</u>	<u>-</u>	<u>6,764</u>	<u>6,764</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	<u>5</u>	<u>8</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	84,307	121,468
Social security costs	2,475	22,049
Other pension costs	1,771	5,012
	<u>88,553</u>	<u>148,529</u>

#### Key management personnel

The trustees deem there to be five key management personnel, all of whom are employees. The total benefits paid to key management personnel were £79,905.

There were no employees whose annual remuneration was more than £60,000.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2021

### 8 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	150,673	4,052
Prepayments	52	-
	<u>150,725</u>	<u>4,052</u>

### 9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	332	-
Trade creditors	5,096	-
Other creditors	306	325
Accruals	1,786	1,700
	<u>7,520</u>	<u>2,025</u>

### 10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 30 December 2019	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Japan Animal Welfare Society	18,086	17,000	(24,073)	-	11,013
Silent Foundation (Vietnam)	3,884	4,120	(5,609)	-	2,395
Wild Reserve Singapore	6,427	4,172	-	-	10,599
Welfare Research	3,750	-	-	-	3,750
Welfare Research (2020 Restricted)	-	8,220	(6,225)	-	1,995
TES Restricted	-	7,461	(3,040)	-	4,421
TSF E-Learning Restricted	-	14,864	(7,275)	-	7,589
	<u>32,147</u>	<u>55,837</u>	<u>(46,222)</u>	<u>-</u>	<u>41,762</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2021

### 10 Restricted funds

(Continued)

	Movement in funds				Balance at 29 December 2021 £
	Balance at 30 December 2020 £	Incoming resources £	Resources expended £	Transfers £	
Japan Animal Welfare Society	11,013	10,000	(10,800)	-	10,213
Silent Foundation (Vietnam)	2,395	-	-	-	2,395
Wild Reserve Singapore	10,599	-	-	-	10,599
Welfare Research	3,750	-	-	-	3,750
Welfare Research (2020 Restricted)	1,995	8,497	(2,762)	-	7,730
TES Restricted	4,421	7,280	-	-	11,701
TSF E-Learning Restricted	7,589	10,405	(24,734)	6,740	-
Macaque Siti Rehoming	-	3,453	-	-	3,453
Zoo Auditor Training Programme	-	12,347	(5,096)	-	7,251
	<u>41,762</u>	<u>51,982</u>	<u>(43,392)</u>	<u>6,740</u>	<u>57,092</u>

The Japan Animal Welfare Society fund represents funds for Wild Welfare's work pertaining to developing institutional and NGO animal welfare capacity and the provision of animal welfare training activities in Japan.

The Silent Foundation (Vietnam) fund represents funds donated for Zoo Animal Welfare Training, Capacity Building and National Standards in Vietnam.

The Wildlife Reserve Singapore fund is allocated to help with the establishment and enactment of an international animal welfare and husbandry standard within South East Asia.

The Welfare research fund is allocated to support and contribute towards these activities to further both Wild Welfare and funding partners goal to end the suffering of wild animals within the captive, entertainment, trade and tourism industries.

The grant from Wildlife Reserves Singapore (WRS) is to support Wild Welfare in developing and delivering our animal welfare, welfare audit and auditor training online as we could not deliver the training in person during the travel restrictions as a result of the pandemic. The online training is to assist regional zoo and aquarium associations, such as Southeast Asian Association of Zoos and Aquariums (SEAZA) and the Japanese Association of Zoos and Aquariums (JAZA) to develop and administrate a certification system to its members in relation to improving animal welfare standards across the membership. This will improve the welfare standards of many thousands of animals held in captivity in those countries and regions.

The grant from the Tennessee Elephant Sanctuary (TES) is to support the employment and training of staff to improve the husbandry standards and animal welfare of elephants held in facilities in Sahab, Malaysia. The grant is also to facilitate the ongoing improvements and redesign of the current facilities to improve elephant welfare.

The Silent Foundation (TSF) grant is for the development of the Wild About Welfare digital education programme. This free to use, online course is aimed at anyone working with captive wild animals to help build understanding of animal care and welfare and build capacity across the global in animal welfare techniques. The grant is firstly to develop and distribute the comprehensive animal care course in English and subsequent translations in to two further languages (Japanese and Vietnamese). We will be following up this initial grant to secure the translations into many more languages.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 DECEMBER 2021

### 10 Restricted funds

(Continued)

Macaque Siti Rehoming fund represents donations to fund the rehoming of Siti, who is an endangered macaque being held alone in a facility in Sabah, Malaysia, after being confiscated by the authorities as a smuggled pet from Indonesia. We are working on rehoming her to Indonesia where she can be kept with other macaques and rehabilitated back to the wild.

The Zoo Auditor Training Programme represents a grant from Wildlife Reserves Singapore (now called Mandai Nature) to spend on the development of the programme.

### 11 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 29 December 2021 are represented by:						
Current assets/(liabilities)	259,600	57,092	316,692	168,338	41,762	210,100
	<u>259,600</u>	<u>57,092</u>	<u>316,692</u>	<u>168,338</u>	<u>41,762</u>	<u>210,100</u>

### 12 Related party transactions

The Husband of Ms G Groves, who was the company secretary of the charity during the year, is the treasurer of Japan Animal Welfare Society Limited. Wild Welfare received grants of £10,000 from the Japan Animal Welfare Society Limited.

### 13 Charitable Company Constitution

Wild Welfare is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per member.

**WILD WELFARE**

England & Wales - Charity number 1165941

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# Accounts

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**Charity Registration No. 1165941**

**Company Registration No. 09660823 (England and Wales)**

**WILD WELFARE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 29 DECEMBER 2020**

# WILD WELFARE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr H Bacon Dr M Penning K Yamazaki K Fifield Dr D Jones P Simmons T Cracknell B M Harrison M Hunt K Vehrs	(Appointed 14 August 2020) (Appointed 11 June 2020)
<b>Secretary</b>	G Groves	
<b>Charity number</b>	1165941	
<b>Company number</b>	09660823	
<b>Registered office</b>	1-7 Station Road Crawley West Sussex RH10 1HT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

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# WILD WELFARE

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# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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The trustees present their report and financial statements for the period ended 29 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)".

### Objectives and activities

#### Objectives and aims

The Charity's mission is to unite the world's leading zoos and animal welfare organisations to improve the welfare of captive wild animals around the world. This mission is supported through the actions of our strategic objectives:

- \* Improve the welfare of captive wild animals through the active promotion of humane behaviour that ensures appropriate care, protection and treatment for the animals which are in need of such care
- \* Empower and inform the custodians of captive wild animals.
- \* Create awareness in the public in matters pertaining to the custodianship and care of wild animals and animal welfare in general and the prevention of cruelty and suffering among wild animals.

#### Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit. Wild Welfare's founder identified that the charity's aim was to unite the leading zoos and animal welfare NGOs to improve wild captive animal welfare and end the suffering of captive wild animals around the world, ensuring full and sustainable protection is given to all animals in human care.

The organisation's activities benefit the public in the following manner:

- \* Promoting the humane care of wild animals in captivity by providing education and training and promoting best practices for those responsible for their care (through direct care, legislation and empowerment).
- \* Advancing the education of the public through the provision of up to date and science-led information, informed blogs and vlogs, a clear and transparent website, news, newsletters and responsible social media platforms.

### Achievements and performance

#### Charitable activities

Wild Welfare is a voice of authority in captive wild animal welfare. We were established to address the issue of poor captive wild animal welfare in a practical and strategic manner, recognising that a comprehensive plan is required to secure long-term solutions.

Wild Welfare has three overarching goals that feed into our mission:

- (1) To directly improve captive wild animal welfare.**
- (2) To challenge practices that compromise captive wild animal welfare.**
- (3) To promote, empower and raise awareness on animal welfare issues**

Wild Welfare carries out fundamental activities and services to achieve our goals, and consequently our institutional mission. These activities and services are at the core of all Wild Welfare outputs. They are separated into five areas: **Direct Institutional Support; Community Action; Policy & Resource Development; Partnership Networks; and Public Awareness.**

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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**For the year ended December 2020\*:**

### **Objective: Direct Institutional Support (Welfare Assessment, Capacity Building and Monitoring)**

Under this operational activity, Wild Welfare reviews a captive wildlife facility's provision of basic and positive animal welfare, challenging the facility's internal welfare delivery. We utilised our assessment processes to provide a forensic animal welfare audit that identifies existing and potential problem areas and generates in-house and external recommendations for corrective action. This assessment process is also part of our animal welfare-based accreditation process.

**Achievement:** Our target was to provide direct institutional support to 6+ facilities around the world, with tangible welfare improvements made as a result. Utilising our specific welfare assessment methodology, we (with the zoo's permission) continued to provide zoological collection welfare assessments for a number of facilities at their request and through our various in-country programmes, such as our Partner for Animals programme and the regional association certification programmes. This assessment underwrites our institutional support, by identifying the most effective recommendations for improvement. Following an assessment of a client facility against the Wild Welfare Standard and the generation of recommendations for corrective action, a series of interventions can occur depending on the outcomes of the assessment.

Central to enactment of the recommendations is the provision of training to animal care staff. Utilising international expertise, we have also provided support to some facilities on veterinary, welfare and specific species enrichment opportunities. In this financial period, we continued to work with key people and groups, providing training on environmental and behavioural enrichment, helped develop institutional welfare policies, and also worked with regional authorities who influence longer-term legislative change or provide an ethical and welfare oversight through the regional zoo association. We also worked directly with zoos external to any on-going programmes, identified through other partnerships created within this period. While our work is evolving to be less involved with direct support to facilities, we met our target, working with over seven facilities directly, providing short- and long-term tangible welfare changes.

During the last half of 2019 and at the beginning of 2020 we were still able to work with our partners on the ground, as travel was allowed. As we moved into 2020 however, we had to adapt our training resources to facilitate online training for our partners. Allowances had to be made as many of the facilities we work with had COVID-19 restrictions in place, as well as financial limitations due to the pandemic.

### **Objective: Community Action (International Welfare Collaboration & Capacity Development)**

Under this operational activity, Wild Welfare believes in supporting those institutions and individuals within the animal welfare and zoo fields that also continue to seek better practices. Long-term solutions to concerning and/or poor animal welfare practices are addressed through our collaboration with relevant regional zoo association bodies. We support the development of a national accredited approach to zoo welfare management through the development or capacity building of existing regional associations. We actively facilitate partnerships between zoos, zoo associations, governing authorities and in-country government agencies.

**Achievement:** We believe in supporting those institutions and individuals within the animal welfare and zoo fields that also continue to seek better practices and support the development of a national accredited approach to zoo welfare management through the development or capacity building of existing regional associations. Our targets within this operational activity for this financial period were to: a) Implement our policy and regional action to support collaborative approaches to addressing animal welfare concerns in at least six different countries; b) Facilitate a programme for accreditation/certification within at least three countries; c) provide animal welfare capacity development training within four regions/countries.

In this financial period, we continued collaboration with many different experts and regional representatives. We saw the partnership with individual facilities and national and regional associations develop where we could support the further development and delivery of an accreditation system for the associations. We also successfully collaborated with two national zoo associations and one regional zoo association, resulting in welfare certification audits being carried out in over four countries. Finally, we provided training workshops in over 15 countries that resulted in association commitment to on-going welfare programmes in at least seven of these countries.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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### **Objective: Policy & Resource Development (Provision of welfare standards, training resources and legislative guidance)**

Under this operational activity, Wild Welfare supports the development of relevant research, applicable welfare standards and training resources that are designed to change the long-term behaviour of those who directly affect animal welfare in zoos and contribute towards improved animal welfare. We also provide tailored resources for facilities, identified as a key component to supporting capacity development and up-skilling of staff. Under this activity, Wild Welfare also supports legislative change particular to captive wild animal welfare. Our targets within this operational activity for this financial period were to: a) Undertake at least two research projects that support the strategic direction and mission of Wild Welfare; b) Develop standard appendices that support content and deliver more in-depth material for specific species care and specific management practices; and c) Support legislation development that supports appropriate protection standards pertaining to animal welfare for captive wild animals.

**Achievement:** In this financial year we continued with an international research programme with academic partners in Japan, aiming to raise the public and policy awareness on a particular captive animal welfare issue in Japan. This project is being prepared for submission to a scientific journal at the time of this report submission. We also initiated a partnership with a UK academic partner to develop two further research projects. The first one, which has been published, focused on the commonalities in global captive wild animal welfare issues, while the second is looking at cultural differences in animal welfare, and is due to be published in 2021. We continued to work with policy stakeholders in a number of our country programmes, with constructive discussions for legislative improvements in Japan. We developed a number of tailored standard resources for facilities, and continued with the development of our Care for Us species-specific manuals that are free to access on our website. The development of a digital education programme over the last financial period is due to be published in 2021. This free-to-use programme will cover all aspects of caring for captive wild animals, with eight modules and a quiz at the end to help with knowledge retention, and will be translated into several languages. The programme will empower animal care staff around the world, and make tangible progress in the understanding of animal welfare and how to implement high standards of animal care.

### **Objective: Partnership Networks (Zoo and NGO and academic partnerships, Government and Authority Partnerships)**

Under this operational activity, Wild Welfare supports the development of constructive partnerships that combine resources of the mainstream animal welfare community and professional zoo managers. The initiative seeks to build and maintain strong working relationships with agreed-upon procedures and welfare priorities. We believe it is also paramount that legislators, inspectors and relevant authorities understand animal welfare concepts, and can support the required transitions within their local regions. We work collaboratively with relevant authorities to direct best practice standards and demonstrate how monitoring and enforcement of set standards can occur. Finally, we utilise academic partnerships and expertise to support the development of our field projects and resources. Our targets within this operational activity for this financial period were to: a) Ensure key stakeholders (policy, national, regional and institutional) are involved in all our key field projects; b) Develop partnerships to facilitate wider zoo community engagement with our programmes; c) Deliver on at least one partnership programme that demonstrates tangible improvements in animal welfare practices through the partnership programme.

**Achievement:** In this financial year we worked with a wide variety of stakeholders within all our field project activities producing tangible animal welfare reform, although this was sometimes limited by the restrictions placed on us by the pandemic. Our Partner for Animals programme has produced three partnerships in the last financial year, with new ones having to be put on hold for now. The three partnerships are between individual facilities and between associations which encompass several facilities, which means we can help develop staff training and animal welfare improvements across many zoos and aquariums. By initiating an MoU between the World Association of Zoos and Aquariums (WAZA) and Wild Welfare, we can increase our reach and develop our key projects to a wider audience. The development and expansion of our welfare standards and animal welfare assessment and audit training can help national and regional associations, and WAZA members will have a tangible effect on the improvements to animal welfare.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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### **Objective: Public Empowerment & Awareness**

Under this operational activity, Wild Welfare supports, through various media as well as partnerships, on-going and reactive public campaigns that aim to end the suffering of captive wild animals, while promoting good captive wild animal practices. We aim to raise the profile of positive captive wild animal welfare practices, supporting efforts by the global zoo community where relevant. We provide the public with captive wild animal news and respond to public and media queries where possible. Our targets within this operational activity for this financial period were to: a) Increase public awareness activities through social media and other innovative uses of online platforms; b) Support appropriate responses to public and media queries on animal welfare; and c) Support ethical tourism and develop animal welfare standards for tour operators.

**Achievement:** In this financial year we significantly increased our social media engagement with the public, as evidenced by public endorsements and engagement on our social media platforms. We provided information on animal welfare concerns and addressed the notable increases in queries and complaints about zoos that we received. With the implementation of a Google Ads Grant we have been able to adapt our online presence, and developed targeted adverts and key words to help direct the public to our website when they search for information on animal welfare. This has helped increase visits to our website and generated more interest from supporters as well as potential partnerships. We have created a new partnership with a major tour operator and helped develop their animal welfare policies to inform and educate their staff as well as tourists in animal welfare standards and ethical tourism.

### **Financial review**

In this financial year, we hired a Development Director to help support our Fundraising Manager in implementing our four-year fundraising strategy as well as a wider strategic approach to our overall development, particularly as we had to adapt to COVID-19 restrictions and challenges. Our overarching aim is to focus on significantly increasing our income in both restricted and unrestricted income. We are currently reliant on a few donor income streams and we rapidly need to diversify and grow our income to meet current and future expenses. As such, where possible, we are prioritising unrestricted income to support charitable growth. However, as foundations and trusts often favour supporting projects through a restricted approach, we have also created a portfolio of budgeted 1–3-year programmes that Wild Welfare will be carrying out. These strategies and programmes have had to be adapted to allow us to achieve these aims during the pandemic. We have also had to modify our approach as many grant-giving bodies have had to restrict their activities.

During the last financial year, we launched a legacy package and a membership scheme, as well as continued to promote events which our supporters undertake, and ran targeted appeals. We also signed up with the Fundraising Regulator and developed an ethical fundraising policy.

Establishing a base unrestricted financial reserve to begin with is crucial, and individual giving and public fundraising are critical avenues to do this. Public fundraising can be a profitable funding stream, and we have invested in its development during 2019. We are using online options to capture information for repeat donations and utilising our social media comms to encourage interest in our supporters to become regular donors to Wild Welfare.

Total incoming resources for the period was £331,014 (2019: £208,740)

Total expenditure was £227,525 (2019: £148,486) with total reserves standing at £210,100 (2019: £106,611) as at 29 December 2020 of which £168,338 is unrestricted.

It is the policy of Wild Welfare to maintain a level of unrestricted funds, which are free reserves of the charity, at a level sufficient to fund the charity in the event of a sharp fall in incoming resources. The trustees believe this fund should allow for six months of operating costs.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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### FUTURE PLANS

- We will be continuing our collaboration with major and regional NGO and zoo communities, and plan to develop strategies that support animal welfare compliance and improved response and action associated with welfare complaints. We will identify and prioritise animal welfare concerns, and strengthen a global platform for monitoring and enforcing standards.
- We plan to launch our e-learning programme in partnership with a leading UK university, and translate it into at least one other language for use in another country.
- We will continue to support regional zoo associations implement a welfare-based accreditation programme.
- We will be extending our Partner for Animals programme into new countries.
- We will be expanding on our research programme.
- We will be developing our fundraising output and diversifying our funding income.
- We will be developing an international public outreach and social science programme, that will harness the age of connectivity and collect global and real-time data on animal welfare concerns.
- We will continue to increase our professional integrity and staff growth to support the demand and growth in all areas of activity.
- We will continue to develop our partnerships with the tourism industry to improve ethical tourism and animal welfare standards in tourism.

\*Wild Welfare moved its financial year to January to December, meaning this report covers an 18-month period from June 2019 to December 2020.

### Structure, governance and management

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Wild Welfare is a registered charity and a company limited by guarantee. It is controlled by its governing document, which is its Memorandum and Articles of Association.

Dr H Bacon

Dr M Penning

K Yamazaki

K Fifield

Dr D Jones

P Simmons

T Cracknell

B M Harrison

M Hunt

(Appointed 14 August 2020)

K Vehrs

(Appointed 11 June 2020)

##### Recruitment and appointment of new trustees

The trustees/directors are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company. All the members of the company guarantee to contribute £10 in the event of the charity winding up.

##### Organisational structure

Wild Welfare is made up of a Chair, Director of Field Operations, Development Director, UK Director, Animal Welfare Field Manager, Projects and Development Manager, Fundraising Manager and specialist consultants. The board of trustees reviews the performance of the charity and supports decisions on its governance and strategic direction. The board is supported by Management Directors who provide quarterly and end of year reports on project achievements. The Management Directors also provide evidence of risk mitigation analysis on all aspects of the charity's activities. The board ensures that all governance, finances and practices are robust and geared towards the charity to meet its objectives.

# WILD WELFARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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### Induction and training of new trustees

All new trustees recruited are provided with the following information:

- a) Role and responsibilities for Trustees
- b) Legal duties of a trustee
- c) The "Essential Trustee" guidelines as issued by the Charity Commission.

### Key management remuneration

The Charity has full-time and part-time employees, and salaries are set based on market rates and reviewed annually.

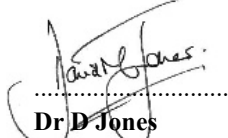
### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



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**Dr D Jones**

Trustee

Dated: ...20/07/2021....

# WILD WELFARE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILD WELFARE

---

I report to the trustees on my examination of the financial statements of Wild Welfare (the charity) for the period ended 29 December 2020.

### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

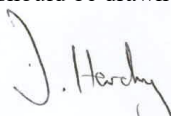
### Independent examiner's statement

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

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: ...20/07/2021....

# WILD WELFARE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b><u>Income from:</u></b>							
Donations and grants	3	275,177	55,837	331,014	176,308	32,432	208,740
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>							
Charitable activities	4	181,303	46,222	227,525	120,220	28,266	148,486
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		93,874	9,615	103,489	56,088	4,166	60,254
Fund balances at 30 June 2019		74,464	32,147	106,611	18,376	27,981	46,357
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 29 December 2020</b>		168,338	41,762	210,100	74,464	32,147	106,611
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# WILD WELFARE

## BALANCE SHEET

AS AT 29 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>Current assets</b>					
Debtors	8	4,052		-	
Cash at bank and in hand		208,073		108,311	
		<u>212,125</u>		<u>108,311</u>	
<b>Creditors: amounts falling due within one year</b>					
	9	<u>(2,025)</u>		<u>(1,700)</u>	
Net current assets			210,100		106,611
			<u>210,100</u>		<u>106,611</u>
<b>Income funds</b>					
Restricted funds	10		41,762		32,147
Unrestricted funds			168,338		74,464
			<u>210,100</u>		<u>106,611</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 29 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the Trustees on ...20/07/2021....

  
.....  
Dr D Jones  
Trustee

Company Registration No. 09660823

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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### 1 Accounting policies

#### 1.1 Accounting convention

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 2015)', 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.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

- the requirements of Section 7 Statement of Cash Flows.

Wild Welfare is a charitable company, registered in England and Wales. The registered office is Ground Floor, 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income, and the amount can be measured with reasonable accuracy.

Voluntary income is received by way of donations and gifts and is included in full when receivable.

Grants receivable are credited to the statement of financial activities at the earlier of when they are received, or at the point the charity becomes entitled to them.

#### 1.5 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects. The trustees have identified one charitable activity.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 DECEMBER 2020

### 1 Accounting policies

(Continued)

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's activities. These have been allocated in proportion to the direct costs.

#### 1.6 Cash and cash equivalents

Cash at bank and cash 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.

#### 1.7 Financial instruments

The charitable company only has financial assets and 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.

##### Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.8 Taxation

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

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be 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 in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no key judgments of estimates during the financial year.

### 3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations	275,177	55,837	331,014	176,308	32,432	208,740

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 DECEMBER 2020

### 4 Charitable activities

	Animal Welfare 2020 £	Animal Welfare 2019 £
Staff costs	148,529	75,944
Telephone	192	73
Postage and stationery	-	60
Advertising	1,400	849
Travel - National	-	192
Travel - International	465	8,833
Charitable/Political donations	-	100
Fundraising	340	429
Consulting	45,850	35,735
Accommodation	-	767
Sundry	1,224	597
Meeting expenses	518	552
Partnership programme	794	1,362
Japan project activities	8,836	5,044
Sabah project activities	3,040	-
Vietnam project activities	3,730	2,659
Other charitable expenditure	5,843	12,370
	<u>220,761</u>	<u>145,566</u>
Share of governance costs (see note 5)	6,764	2,920
	<u>227,525</u>	<u>148,486</u>
<b>Analysis by fund</b>		
Unrestricted funds	181,303	120,220
Restricted funds	46,222	28,266
	<u>227,525</u>	<u>148,486</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 DECEMBER 2020

### 5 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Audit fees	-	6,532	6,532	-	2,741	2,741
Bank charges	-	232	232	-	179	179
	<u>-</u>	<u>6,764</u>	<u>6,764</u>	<u>-</u>	<u>2,920</u>	<u>2,920</u>
Analysed between						
Charitable activities	-	6,764	6,764	-	2,920	2,920
	<u>-</u>	<u>6,764</u>	<u>6,764</u>	<u>-</u>	<u>2,920</u>	<u>2,920</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 7 Employees

The average monthly number of employees during the period was:

	2020	2019
	Number	Number
	8	3
	<u>8</u>	<u>3</u>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	121,468	66,680
Social security costs	22,049	6,895
Other pension costs	5,012	2,369
	<u>148,529</u>	<u>75,944</u>

No employees received emoluments in excess of £60,000.

#### Key management personnel

The trustees deem there to be three key management personnel, one employee and two trustee. The total benefits paid to key management personnel were £34,278.

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 DECEMBER 2020

### 8 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	4,052	-
	<u>4,052</u>	<u>-</u>

### 9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	325	-
Accruals	1,700	1,700
	<u>2,025</u>	<u>1,700</u>

### 10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 30 June 2018	Incoming resources	Resources expended	Balance at 30 June 2019	Incoming resources	Resources expended	Balance at 29 December 2020
	£	£	£	£	£	£	£
Japan Animal Welfare Society	17,200	20,040	(19,154)	18,086	17,000	(24,073)	11,013
Silent Foundation (Vietnam)	2,931	3,990	(3,037)	3,884	4,120	(5,609)	2,395
Wild Reserve Singapore	4,100	8,402	(6,075)	6,427	4,172	-	10,599
Welfare Research	3,750	-	-	3,750	-	-	3,750
Welfare Research (2020 Restricted)	-	-	-	-	8,220	(6,225)	1,995
TES Restricted	-	-	-	-	7,461	(3,040)	4,421
TSF E-Learning Restricted	-	-	-	-	14,864	(7,275)	7,589
	<u>27,981</u>	<u>32,432</u>	<u>(28,266)</u>	<u>32,147</u>	<u>55,837</u>	<u>(46,222)</u>	<u>41,762</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 DECEMBER 2020

### 10 Restricted funds

(Continued)

The Japan Animal Welfare Society fund represents funds for Wild Welfare's work pertaining to developing institutional and NGO animal welfare capacity and the provision of animal welfare training activities in Japan.

The Silent Foundation (Vietnam) fund represents funds donated for Zoo Animal Welfare Training, Capacity Building and National Standards in Vietnam.

The Wildlife Reserve Singapore fund is allocated to help with the establishment and enactment of an international animal welfare and husbandry standard within South East Asia.

The Welfare research fund is allocated to support and contribute towards these activities to further both Wild Welfare and funding partners goal to end the suffering of wild animals within the captive, entertainment, trade and tourism industries.

The grant from Wildlife Reserves Singapore (WRS) is to support Wild Welfare in developing and delivering our animal welfare, welfare audit and auditor training online as we could not deliver the training in person during the travel restrictions as a result of the pandemic. The online training is to assist regional zoo and aquarium associations, such as Southeast Asian Association of Zoos and Aquariums (SEAZA) and the Japanese Association of Zoos and Aquariums (JAZA) to develop and administrate a certification system to its members in relation to improving animal welfare standards across the membership. This will improve the welfare standards of many thousands of animals held in captivity in those countries and regions.

The grant from the Tennessee Elephant Sanctuary (TES) is to support the employment and training of staff to improve the husbandry standards and animal welfare of elephants held in facilities in Sahab, Malaysia. The grant is also to facilitate the ongoing improvements and redesign of the current facilities to improve elephant welfare.

The Silent Foundation (TSF) grant is for the development of the Wild About Welfare digital education programme. This free to use, online course is aim at anyone working with captive wild animals to help build understanding of animal care and welfare and build capacity across the global in animal welfare techniques. The grant is firstly to develop and distribute the comprehensive animal care course in English and subsequent translations in to two further languages (Japanese and Vietnamese). We will be following up this initial grant to secure the translations into many more languages.

### 11 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 29 December 2020 are represented by:						
Current assets/(liabilities)	168,338	41,762	210,100	74,464	32,147	106,611
	<u>168,338</u>	<u>41,762</u>	<u>210,100</u>	<u>74,464</u>	<u>32,147</u>	<u>106,611</u>

# WILD WELFARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE PERIOD ENDED 29 DECEMBER 2020*

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### **12 Impact of Covid 19**

As a direct consequence of the Coronavirus (COVID-19) pandemic, and in accordance with UK government guidelines Wild Welfare ceased all activity on 21 March 2020 for an indeterminate period.

At the date of approval of the accounts it has not been possible to quantify or ascertain with any certainty the financial impact of COVID-19. No adjustments have been made to any figures in the accounts as a result of the pandemic.

### **13 Related party transactions**

The Husband of Ms G Groves, who is the company secretary of the charity, is the treasurer of Japan Animal Welfare Society Limited. Wild Welfare received grants of £17,000 from the Japan Animal Welfare Society Limited.

### **14 Charitable Company Constitution**

Wild Welfare is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per member.