

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

Trustees	Dr H Bacon Dr M Penning K Yamazaki Dr D Jones P Simmons T Cracknell M Hunt K Vehrs
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

WILD WELFARE

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WILD WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 29 DECEMBER 2021

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*

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

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*

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

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
Dr D Jones
P Simmons
T Cracknell
B M Harrison
M Hunt
K Vehrs

(Resigned 1 February 2022)

(Resigned 25 July 2021)

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

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.

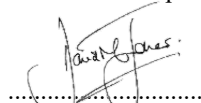
Risk management

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.



.....
Dr D Jones

Trustee

Dated: 30/06/2022

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 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

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

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

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

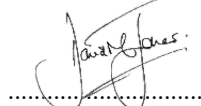
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 December 2021.

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

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

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>
Analysis by fund		
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
	-	11,069	11,069	-	6,764	6,764
Analysed between Charitable activities	-	11,069	11,069	-	6,764	6,764

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

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 £
Amounts falling due within one year:		
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:

	Balance at 30 December 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 December 2020 £
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)

	Balance at 30 December 2020	Movement in funds			Balance at 29 December 2021
	£	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.