

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

Trustees	Dr H Bacon	
	Dr M Penning	
	K Yamazaki	
	Dr D Jones	
	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)
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 2022*

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*

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*

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

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.

WILD WELFARE

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

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

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

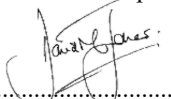
The Charity has full-time and part-time employees, and salaries are set based on market rates and reviewed annually.

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

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

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

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

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

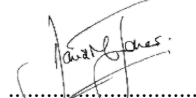
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 29 December 2022.

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

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

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

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

	Animal Welfare 2022 £	Animal Welfare 2021 £
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>
Analysis by fund		
Unrestricted funds	83,467	98,485
Restricted funds	60,581	43,392
	<u>144,048</u>	<u>141,877</u>

6 Grants payable

	Animal Welfare 2022 £	2021 £
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	<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
	<u>4</u>	<u>5</u>
Employment costs	2022	2021
	£	£
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

10 Debtors

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

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
	<hr/>	<hr/>
	2,788	7,520
	<hr/>	<hr/>

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

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.