



**Wildlife and Welfare**  
(A company limited by guarantee)

**Report and Financial Statements  
For the Year Ending 31<sup>st</sup> December 2020**

Charity number: 1177425  
Company number: 10662389



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## **Wildlife and Welfare**

### **Report of the Management Committee for the year ending 31<sup>st</sup> December 2020**

#### **Reference and Administrative Information**

Charity Name:	Wildlife and Welfare
Charity registration number:	1177425
Company registration number:	10662389
Registered Office:	The Old Fire Station, Salt Lane, Salisbury, Wiltshire, SP1 1DU

#### **Management Committee (also known as Directors or Trustees)**

Mrs C Beatty	Chair
Mr C Eccles	Treasurer
Miss S Bertos	Secretary
Mrs K Silenga	
Mr M Shackshaft	

#### **Senior Management Team**

Mr J Florence	Chief Executive & Company Secretary
Mrs K Shervell	Veterinary Director
Mrs S Thomas	Development & Communications Manager
Miss F Kellenbach	Head of Philanthropy

**Bankers** – NatWest, 48 Blue Boar Row, Salisbury, Wiltshire, SP1 1DF



## **Report of the Management Committee for the year ending 31<sup>st</sup> December 2020 (continued)**

The trustees present their report and the accounts of Wildlife and Welfare for the year ended 31st December 2020 which are prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the charitable company's memorandum and articles 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) published in October 2019.

In preparing this annual report the trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

### **Our Aims and Objectives**

#### Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

*The promotion of the effective use of resources for charitable purposes for the benefit of the public by providing support to charitable and non-charitable bodies that are working towards improving animal welfare and the conservation and protection of the environment.*

### **Financial Review**

2020 was a challenging year with the global pandemic affecting our project work and our plans for expanding the charity. With very low overheads, we have been in a fortunate position where we can pause charitable activities, without risking the financial integrity of the organisation.

We were successful in receiving our second grant to support the Indigenous Animal Health Programme (IAHP), based in Australia. The original aim was to expand the project in to a new area, but this was postponed when the pandemic started. We were able to still carry out health clinics in the main region and we have confirmed that the unspent grant amount can be carried over for activities in 2021.

#### Principle Funding Sources

Our principle funding source is currently through grant and contract income, which has been the main focus of our activities. Our plans to grow donations and other fundraising income were postponed, due to the pandemic, but will resume in 2021.



## **Report of the Management Committee for the year ending 31<sup>st</sup> December 2020 (continued)**

### Investment Policy

The charity is not yet in a position to invest funds and the Management Committee have decided this is unlikely to happen in the short-term.

### Reserves Policy:

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. The charity has very low fixed monthly expenditure and no salaried staff. A policy has been agreed where the charity will ensure an amount of £3,000 of unrestricted funds will be present, which would easily cover the current running costs for a year.

## **Structure, Governance and Management**

### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 9<sup>th</sup> March 2017 and registered as a charity on 5<sup>th</sup> March 2018. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

### Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The Management Committee have established a detailed Trustee Recruitment Policy, which was signed off in 2019 and will be used for all future appointments.

### Organisational Structure

Wildlife and Welfare has a Management Committee of 5 members who meet quarterly and are responsible for the strategic direction and policy of the charity. The Committee members are from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive also sits on the Committee but has no voting rights.

The Chief Executive is responsible for the day to day running of the charity and ensuring the objectives and strategic vision of the Management Committee are being delivered.



## **Report of the Management Committee for the year ending 31<sup>st</sup> December 2020 (continued)**

### **Trustees' Responsibilities Statement**

The trustees (who are also directors of Wildlife and Welfare for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Approved by**

The report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Management Committee on 21/08/21 and signed on its behalf by:

*C. Eccles*

Mr C Eccles  
Treasurer

## Independent Examiner's Report to the Trustees of Wildlife and Welfare

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31st December 2020 which are set out on pages 7 to 13.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

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

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

A handwritten signature in black ink, appearing to read "S J Hough".

Mrs S J Hough FCA FCCA  
Edwards & Keeping  
Unity Chambers  
34 High East Street  
Dorchester  
DT1 1HA

23 August 2021



**Wildlife and Welfare**  
**Statement of Financial Activities (including Income & Expenditure Account) for**  
**the year ending 31<sup>st</sup> December 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 (12 months) £	Total Funds 2019 (9 months) £
<b>Income from:</b>						
Donations and grants	2	4,231	-	4,231	474	399
<b>Income from charitable activities:</b>	3					
Grants and contracts		3,745	62,026	65,771	29,593	-
Fundraising		66	-	66	33	33
<b>Total income</b>		<b>8,042</b>	<b>62,026</b>	<b>70,068</b>	<b>30,100</b>	<b>432</b>
<b>Expenditure on:</b>	4					
Raising funds		738	-	738	2,214	2,064
Charitable activities		6,806	26,952	33,758	25,859	21,498
Governance costs		1,536	-	1,536	1,296	1,270
<b>Total expenditure</b>		<b>9,080</b>	<b>26,952</b>	<b>36,032</b>	<b>29,369</b>	<b>24,832</b>
<b>Net income/(deficit)</b>		<b>(1,038)</b>	<b>35,074</b>	<b>34,036</b>	<b>731</b>	<b>(24,400)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		3,069	-	3,069	2,338	27,469
<b>Total funds carried forward</b>	5	<b>2,031</b>	<b>35,074</b>	<b>37,105</b>	<b>3,069</b>	<b>3,069</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.





**Wildlife and Welfare**  
**Balance Sheet as at 31<sup>st</sup> December 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets		-	-
Investments		-	-
<b>Current assets</b>			
Stock		-	-
Debtors		-	-
Cash at bank and in hand		42,705	8,069
		<b>42,705</b>	<b>8,069</b>
Creditors: amounts falling due within one year	8	(5,600)	(5,000)
<b>Net current assets and Net assets</b>		<b>37,105</b>	<b>3,069</b>
<b>Unrestricted funds</b>			
Designated funds		-	-
General funds		2,031	3,069
		2,031	3,069
<b>Restricted funds</b>		35,074	-
<b>Total funds</b>		<b>37,105</b>	<b>3,069</b>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 21/08/21 and signed on their behalf by:

*C. Eccles*

C Eccles,  
Treasurer



## **Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> December 2020**

### **1. Accounting Policies**

#### **(a) Basis of accounting**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 April 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Wildlife and Welfare is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the charity is detailed in page 2 of the financial statements.

Wildlife and Welfare meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements have been prepared using pound sterling (£) and rounded to the nearest whole pound.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> December 2020 (continued)**

**(b) Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Income**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and probable to receive, the income and the amount can be measured with sufficient reliability. The following policies are applied to particular categories of income:

- Grants, donations and gifts are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

**Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> December 2020 (continued)**

**(e) Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years. Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**2. Donations**

	Unrestricted £	Restricted £	2020 Total £	2019 Total (12 months) £	2019 Total (9 months) £
Donations	4,131	-	4,131	305	230
Gift Aid	100	-	100	169	169
	<b>4,231</b>	<b>-</b>	<b>4,231</b>	<b>474</b>	<b>399</b>

All Donations and Gift Aid in 2019 were unrestricted funds.

**3. Income from Charitable Activities**

	Unrestricted £	Restricted £	2020 Total £	2019 Total (12 months) £	2019 Total (9 months) £
Consultancy fees	3,745	0	3,745	-	-
<b>Dogs Trust Worldwide</b>					
IAHP	-	60,852	60,852	29,593	-
Australia Wildfires	-	1,174	1,174	-	-
	<b>3,745</b>	<b>62,026</b>	<b>65,771</b>	<b>29,593</b>	<b>-</b>

All Income from Charitable Activities 2019 were restricted funds.

**Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> December 2020 (continued)**

**4. Expenditure**

	Unrestricted £	Restricted £	2020 Total £	2019 Total (12 months) £	2019 Total (9 months) £
<b>Raising funds</b>					
Fundraising Costs	-	-	-	17	17
Website & Email	326	-	326	321	259
Rent & Rates	300	-	300	300	225
Legal & Professional	13	-	13	13	-
Travel Expenses	88	-	88	1,249	1,249
Training & Conferences	-	-	-	314	314
General Office Supplies	11	-	11	-	-
<b>Charitable activities</b>					
IAHP Project	3,546	25,778	29,324	22,029	20,098
Australia Wildfires	20	1,174	1,194	-	-
Contract Services	3,240	-	3,240	3,830	1,400
<b>Governance costs</b>					
Strategic Planning Day	936	-	936	1,296	1,270
Independent Examiners Fees	600	-	600	-	-
<b>Total Expenditure</b>	<b>9,080</b>	<b>26,952</b>	<b>36,032</b>	<b>29,369</b>	<b>24,832</b>

Governance costs in 2020 and 2019 include a strategic planning day, facilitated by The Foundation for Social Improvement (The FSI), to help the Management Committee and Senior Management Team produce a five-year plan and a fundraising strategy.

All Expenditure in 2020 is unrestricted with the exception of £25,778 for the IAHP project and £1,174 for the Wildfires Project. In 2019, all Expenditure is unrestricted with the exception of £22,029 (2019 12 months) and £20,098 (2019 9 months) for the IAHP Project.

Restricted fund expenditure in 2020 includes grants paid to The University of Melbourne (£20,000) and The Royal Society of Victoria (£1,174).

**5. Restricted Funds**

All end of year restricted funds belong to the IAHP Project and are represented by cash in the bank.

**6. Salaries and Wages**

There were no salaried employees during this accounting period and no provision for pension schemes.

**Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> December 2020 (continued)**

**7. Trustee Remuneration and Related Party Transactions**

No members of the management committee received any remuneration during the year and there were no travel reimbursements. Other than the Directors Loan referred to in note 8, there were no related party transactions.

**8. Creditors:**

	2020 Total £	2019 Total £
<b>Amounts falling due within one year</b>		
Independent Examiners Fees	(600)	-
	<b>(600)</b>	<b>-</b>
Interest free Directors loan	(5,000)	(5,000)
	<b>(5,600)</b>	<b>(5,000)</b>

An interest free Directors loan was given by Chris Eccles to provide financial stability while the charity establishes itself. It was provided on a rolling 12-month basis and the members of the management committee review its continued requirement at each AGM. The management committee have no intention to repay the loan in the next 12 months. The loan is recorded as unrestricted.