

REGISTERED COMPANY NUMBER: 09660396 (England and Wales)
REGISTERED CHARITY NUMBER: 1180365

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
FOR
WORKING FOR THE WILD LTD**



CHARTERED CERTIFIED ACCOUNTANTS

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to advance nature conservation through grass roots support for wildlife rangers and local communities working to protect and restore their local environment. We aim to ensure that wildlife rangers are supported with equipment and training to carry out their work safely and effectively and to support the families of those rangers killed or injured whilst in the line of duty. The charity focuses support on lesser supported areas and those of high conservation value.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

During the year, the charity has seen an increase in the number of supporters and donors who have generously supported our work with wildlife rangers, helping to deliver urgently needed funds for training and equipment to rangers in the field.

A grant of £3,000 was made to provide security cameras to protect rangers working with rhinos in South Africa where rangers face ongoing threats from poaching organisations.

£1658 was paid to support the family of a fallen ranger from Upemba National Park, who was killed during an armed militia raid on a ranger post in January 2024.

Upemba is based in the south of the Democratic Republic of Congo and has the only herds of zebra and Savannah Elephant found in the country. It is a vast park, covering 4,530 square miles and their rangers face threats from armed militia as well as poachers across a challenging landscape. £3,500 was subsequently granted to provide annual life insurance and emergency evacuation cover for 100 frontline rangers working in Upemba. Sadly, this insurance paid out to support the family of a ranger, who was killed by militia during a further raid on a ranger outpost in June 2024.

£1000 was sent to buy boots for rangers working in Stara Planina, Serbia on a rewilding project, restoring one of the oldest mountain ecosystems in Europe.

£397 paid for transport of boots to the Simba Scouts, wildlife rangers working to protect and support the local lion population in the Chyulu Hills, Kenya.

£2800 went to Peru following a donation from Explorers Against Extinction to fund training workshops and fieldwork for rangers working with spectacled bears in Machu Picchu.

We made a grant of £10,000 to provide equipment for 260 rangers working with tigers in India, following our Big Give Christmas Appeal in December 2023. These rangers work in regions across India, such as Northwest Bengal, Kashmir, Kerala and Arunachal Pradesh. Equipment given to each depended on the need, but included torches, walkie talkies, tents, snake bite kits, sleeping bags and winter coats.

We sent £2978 to our partners in Sri Lanka to fund equipment for rangers working in Lahugala National Park. These rangers are the first responders for local human/elephant conflict, assisting farmers and protecting the crop foraging elephants. Their patrols, with a focus on nighttime patrolling, are aimed at preventing poaching, illegal fishing and cattle herding. Our grant provided clothing, bushcraft and camping equipment, including night vision glasses, which have proved to be particularly useful in their work. So much so that the rangers are now able to patrol the beaches to protect and monitor nesting turtles.

The Trustees would like to express their gratitude to the charity's donors, supporters, partners, and volunteers, without whose generosity none of this vital work would be possible.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

FINANCIAL REVIEW

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees see fit. The Trustees, having regard to the liquidity requirements of the charity and the often emergency support that it provides to wildlife rangers, have kept available funds in instant access bank accounts.

Total income for the year of £48,417 (2023: £39,383) shows a 22% increase against 2023's income. This was due to growth in the online monthly support base and grants received. Gift Aid on the donations delivered some £3,818 (2023: £2,489) of further income for the year.

Expenditure for the year was principally focused on grants to support wildlife rangers, which amounted to £25,320 (2023: £25,462). Net income for 2024 shows a surplus of £7,586 (2023: £368), driven principally by the level of the grants made to rangers in the year. £440 deficit (2023: £240 surplus) was from the restricted fund and £8,026 (2023: £128) was delivered from the unrestricted fund.

Reserves policy

The trustees have reviewed the reserves policy and concluded that the fund should endeavour to maintain free reserves at a level of three months forecast operating costs. This is in order to give the charity the ability to respond to any emergency situations that may arise in the field and to provide a cushion against any sudden shortfall in fundraising income.

As at 30 June 2024 unrestricted general fund free reserves were £18,552. Due to the unpredictability and volatility of the donation income as the charity becomes established in the UK and Europe, together with the ongoing impact of Covid-19 on rangers worldwide and the development of the grant programme, the trustees are comfortable with holding reserves at this level at this date.

At the year end a total of £2,049 was held in restricted funds, and the trustees are satisfied that the charity's assets are available and adequate to fulfil the obligations of the charity in respect of each restricted fund.

FUTURE PLANS

Thin Green Line Foundation UK was established following in the footsteps of the founding organisation Thin Green Line (Australia) to support rangers worldwide in their vital conservation work, with a particular focus on indigenous rangers working in high risk regions and conflict zones. A few years on, the time has come for the UK organisation to evolve to reflect the changes we see around us and the different market place here in the UK. With this in mind the charity has changed its name to 'Working for the Wild'.

The organisation will continue to support rangers worldwide, liaising with TGL (Australia), but observing a need will focus particularly on volunteer and community rangers and expand to include support of local communities in the protection and restoration of their local environment. With this expanded remit we will continue to provide grass roots support which is responsive and impactful - listening and responding to local knowledge and partners on the ground. We also see our small size as a strength - allowing us to offer targeted support extremely promptly, whilst all the while keeping organisational costs to a minimum. Our new theory of change will encompass an even greater focus on working collaboratively, connecting both people and places. Joining the dots in conservation gives results greater than the sum of the parts. This relates to both landscape and organisational connectivity - joining forces, sharing information and knowledge to find constructive, effective solutions for both nature and people. Our projects will continue to focus on areas less supported by other NGOs and continue to move from single species focus to a more systems based approach and highlighting endangered flora as well as fauna.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a company limited by guarantee, incorporated on 29 June 2015, governed by its Memorandum and Articles of Association. It is a registered charity with The Charity Commission for England and Wales.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

As set out in the Articles of Association trustees are appointed by resolution of the trustees and hold office until they resign or are removed.

Organisational structure

The board of trustees administers the charity. The board meets three times a year. From time to time short-term working groups are also set up to consider specific areas, being disbanded once the objectives have been met. An executive officer is appointed by the board to manage the day-to-day operations of the charity. To facilitate effective operations, the executive officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and programme activities.

Induction and training of new trustees

New trustees receive a welcome pack that includes the charity's annual report and accounts together with minutes of the previous three board meetings. In addition new trustees receive a copy of the Charity Commission guidance booklet *The Essential Trustee - What You Need To Know*. The annual budget, latest management accounts, governing document, details of other trustees and dates of forthcoming meetings are also included.

Related parties

None of the trustees receive remuneration or other benefits from their work with the charity. Any connection between a trustee or executive of the charity with any supplier or beneficiary of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Trustees may be reimbursed for out of pocket expenses, for example when travelling to represent the charity. Trustees did not receive any other payments.

Risk management

The trustees have assessed the major risks that are faced by the charity and are satisfied that systems are in place to mitigate their potential impact.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09660396 (England and Wales)

Registered Charity number

1180365

Registered office

Market House
21 Lenten Street
Alton
GU34 1HG

Trustees

Lord A J Randall
Ms M Kettunen
Ms A F Varney
G Fava (resigned 29/11/2024)
I M Redmond OBE
S Willmore (resigned 22/11/2024)
Ms C Bradbrooke (appointed 21/9/2023)

WORKING FOR THE WILD LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

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



Lord A J Randall - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORKING FOR THE WILD LTD

Independent examiner's report to the trustees of Working for the Wild Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Wendy Croucher

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

Date: 13/03/2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,776	3,260	36,036	30,218
Other trading activities	2	2,075	10,283	12,358	9,158
Investment income	3	23	-	23	7
Total		34,874	13,543	48,417	39,383
EXPENDITURE ON					
Raising funds	4	14,226	30	14,256	12,340
Charitable activities					
Supporting park rangers		11,367	13,953	25,320	25,462
Other		1,255	-	1,255	1,213
Total		26,848	13,983	40,831	39,015
NET INCOME/(EXPENDITURE)		8,026	(440)	7,586	368
RECONCILIATION OF FUNDS					
Total funds brought forward		10,526	2,489	13,015	12,647
TOTAL FUNDS CARRIED FORWARD		18,552	2,049	20,601	13,015

The notes form part of these financial statements

WORKING FOR THE WILD LTD

BALANCE SHEET 30 JUNE 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	7	1,971	-	1,971	921
Cash at bank		28,867	2,049	30,916	13,745
		<u>30,838</u>	<u>2,049</u>	<u>32,887</u>	<u>14,666</u>
CREDITORS					
Amounts falling due within one year	8	(12,286)	-	(12,286)	(1,651)
		<u>18,552</u>	<u>2,049</u>	<u>20,601</u>	<u>13,015</u>
NET CURRENT ASSETS					
		<u>18,552</u>	<u>2,049</u>	<u>20,601</u>	<u>13,015</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>18,552</u>	<u>2,049</u>	<u>20,601</u>	<u>13,015</u>
NET ASSETS					
		<u>18,552</u>	<u>2,049</u>	<u>20,601</u>	<u>13,015</u>
FUNDS	9				
Unrestricted funds				18,552	10,526
Restricted funds				2,049	2,489
TOTAL FUNDS				<u>20,601</u>	<u>13,015</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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



A J Randall - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

Fund accounting

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

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

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

2. OTHER TRADING ACTIVITIES

	2024	<i>2023</i>
	£	<i>£</i>
Fundraising events	<u>12,358</u>	<i><u>9,158</u></i>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

3. INVESTMENT INCOME

	2024	<i>2023</i>
	£	<i>£</i>
Deposit account interest	23	<i>7</i>
	<u> </u>	<u> </u>

4. RAISING FUNDS**Raising donations and legacies**

	2024	<i>2023</i>
	£	<i>£</i>
Freelance	8,640	<i>6,735</i>
IT & communication	790	<i>803</i>
Travel	56	<i>113</i>
Marketing	4,388	<i>4,355</i>
Support costs	382	<i>334</i>
	<u> </u>	<u> </u>
	14,256	<i>12,340</i>
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,358	14,860	30,218
Other trading activities	916	8,242	9,158
Investment income	7	-	7
	<u> </u>	<u> </u>	<u> </u>
Total	16,281	23,102	39,383
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	12,340	-	12,340
Charitable activities			
Supporting park rangers	2,600	22,862	25,462
Other	1,213	-	1,213
	<u> </u>	<u> </u>	<u> </u>
Total	16,153	22,862	39,015
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	128	240	368

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	10,398	2,249	12,647
TOTAL FUNDS CARRIED FORWARD	<u>10,526</u>	<u>2,489</u>	<u>13,015</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	10	-
Paypal	775	10
Prepayments	1,186	911
	<u>1,971</u>	<u>921</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	12,286	1,651

9. MOVEMENT IN FUNDS

	At 1/7/23 £	Net movement in funds £	At 30/6/24 £
Unrestricted funds			
General fund	10,526	8,026	18,552
Restricted funds			
Covid	190	(190)	-
Ape Alliance	1,949	-	1,949
Upemba	50	(50)	-
Peru	-	100	100
Boots	300	(300)	-
	<u>2,489</u>	<u>(440)</u>	<u>2,049</u>
TOTAL FUNDS	<u>13,015</u>	<u>7,586</u>	<u>20,601</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,874	(26,848)	8,026
Restricted funds			
Covid	460	(650)	(190)
Upemba	-	(50)	(50)
Peru	2,800	(2,700)	100
Boots	-	(300)	(300)
Big Give	10,283	(10,283)	-
	<u>13,543</u>	<u>(13,983)</u>	<u>(440)</u>
TOTAL FUNDS	<u>48,417</u>	<u>(40,831)</u>	<u>7,586</u>

Comparatives for movement in funds

	At 1/7/22 £	Net movement in funds £	At 30/6/23 £
Unrestricted funds			
General fund	10,398	128	10,526
Restricted funds			
Covid	-	190	190
Ape Alliance	1,949	-	1,949
Upemba	-	50	50
Boots	300	-	300
	<u>2,249</u>	<u>240</u>	<u>2,489</u>
TOTAL FUNDS	<u>12,647</u>	<u>368</u>	<u>13,015</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,281	(16,153)	128
Restricted funds			
Covid	710	(520)	190
Upemba	9,050	(9,000)	50
Cameroon	3,600	(3,600)	-
FRF	1,500	(1,500)	-
Big Give	8,242	(8,242)	-
	<u>23,102</u>	<u>(22,862)</u>	<u>240</u>
TOTAL FUNDS	<u><u>39,383</u></u>	<u><u>(39,015)</u></u>	<u><u>368</u></u>

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

	At 1/7/22 £	Net movement in funds £	At 30/6/24 £
Unrestricted funds			
General fund	10,398	8,154	18,552
Restricted funds			
Ape Alliance	1,949	-	1,949
Peru	-	100	100
Boots	300	(300)	-
	<u>2,249</u>	<u>(200)</u>	<u>2,049</u>
TOTAL FUNDS	<u><u>12,647</u></u>	<u><u>7,954</u></u>	<u><u>20,601</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,155	(43,001)	8,154
Restricted funds			
Covid	1,170	(1,170)	-
Upemba	9,050	(9,050)	-
Peru	2,800	(2,700)	100
Boots	-	(300)	(300)
Cameroon	3,600	(3,600)	-
FRF	1,500	(1,500)	-
Big Give	18,525	(18,525)	-
	<u>36,645</u>	<u>(36,845)</u>	<u>(200)</u>
TOTAL FUNDS	<u>87,800</u>	<u>(79,846)</u>	<u>7,954</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Website	6,800	4,778
Donations	12,253	17,851
Gift aid	3,818	2,489
Grants	13,165	5,100
	<u>36,036</u>	<u>30,218</u>
Other trading activities		
Fundraising events	12,358	9,158
Investment income		
Deposit account interest	23	7
	<u>48,417</u>	<u>39,383</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Freelance	8,640	6,735
IT & communication	790	803
Travel	56	113
Marketing	4,388	4,355
	<u>13,874</u>	<u>12,006</u>
Charitable activities		
Grants to institutions	25,320	25,462
Support costs		
Management		
Sundries	55	13
Finance		
Bank charges	382	334
Governance costs		
Accountancy fees	1,200	1,200
	<u>40,831</u>	<u>39,015</u>
Total resources expended		
Net income	<u>7,586</u>	<u>368</u>

This page does not form part of the statutory financial statements