

Charity Registration Number: 1190070

**The Fox Project (Southern Wildlife Ambulance
Network)**

Financial Statements

For the Year Ending

5 April 2025

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The Fox Project (Southern Wildlife Ambulance Network)

Financial Statements

Year Ended 5 April 2025

	Page
Trustees' Annual Report	1
Independent Examiner's Report to the Trustees	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	19

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report

Year Ended 5 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

Objectives

The objectives of the charity are the education of the public, the provision of advice, and the rescue and rehabilitation of wildlife.

The charity was established in 1991 as a specialist wildlife information bureau and fox deterrence consultancy. Since 1993, it has also operated a Wildlife Hospital which today admits and treats approximately 1,400 foxes per year, including around 400 cubs.

Main activities

The charity's principal activities are as follows:

- The Wildlife Information Bureau, which regularly advises national and local government, the media, and members of the public on all aspects of red fox behaviour and welfare.
- The fox deterrence consultancy, which provides do-it-yourself guidance on simple, humane and non-lethal methods of resolving conflict with urban foxes. The charity works with and recommends professional call-out consultancies that share its ethical approach, which excludes both destruction and relocation and precludes co-operation with bodies that operate such systems.
- The Wildlife Ambulance Service, which operates across parts of Kent, Surrey, East and West Sussex, and South East London. The service responds to reports of sick and injured foxes and abandoned cubs, working closely with a large network of volunteer rescuers, fosterers and rehabilitators to provide care, treatment and rehabilitation back into the wild.

Public benefit

The trustees are aware of their responsibilities in respect of public benefit and have had regard to the Charity Commission's guidance when directing the charity's activities. The trustees consider that the charity's work in wildlife rescue, rehabilitation, education and advice provides clear and demonstrable public benefit.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Contribution of volunteers

The charity does not receive financial support from national or local government and relies entirely on donations from supporters, members of the public, and grants from charitable trusts for specific projects.

The charity benefits from the significant contribution of volunteers operating under the guidance of staff and trustees. Volunteers support the charity in a number of key roles, including:

- working in the Intensive Care Unit, where they clean and feed recovering casualties twice daily;
- acting as rescuers, equipped with carry cages and landing nets, assisting ambulance drivers with fox rescues in their local areas;
- fostering foxes in purpose-built pens in their gardens, caring for recovering adult casualties or groups of cubs prior to release; and
- fundraising through locally organised events and initiatives.

Fundraising activities include street collections, supermarket bag-packing, information and sales stalls at local fetes and shows, pub quizzes, sponsored events, school non-uniform days and raffles.

Achievements and Performance

During the year, the charity fielded over 6,000 advice calls from members of the public, institutions and government bodies, and undertook more than 1,000 wildlife rescue operations at the request of the public.

In addition to its rescue and rehabilitation work, the charity continues to provide a national information bureau and a humane, non-lethal deterrence advice service. The charity also promotes networking between associated charities and groups, helping to share information and current knowledge.

The trustees believe that the charity's long-standing specialist expertise in fox behaviour, built over almost 35 years of operation, distinguishes it one of the few charities in the country offering a comprehensive advice service dedicated for foxes.

The charity covers a 60 by 70 mile radius across parts of Kent, Surrey, East and West Sussex and South East London, supported by the invaluable assistance of its volunteers.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Financial Performance and Sustainability

During the year ended 5 April 2025, total income amounted to £476,647, reflecting strong public support, legacy income, trading activity and increased investment income. Total expenditure was £570,456, resulting in a net deficit of £93,809 for the year. Income increased year on year, while expenditure remained broadly consistent, resulting in a reduced deficit in 2025 compared to the prior year.

The trustees have reviewed this position during the year and are satisfied that the deficit reflects the cost of delivering essential wildlife services during a period of rising operating costs and represents a manageable and intentional use of reserves in line with the trustees' long-term plans.

Financial performance summary

Year ended 5 April 2025:

- Total income: £476,647
 - Total expenditure: £570,456
 - Net movement in funds: £93,809 deficit
-
- Cash at bank and in hand: £1,123,991
 - Total reserves : £1,166,606
 - Unrestricted reserves: £1,129,072 (of which £600,000 is held as operational reserves, with the balance being designated funds)
 - Restricted reserves: £37,534

Principal funding sources

The charity's principal funding sources include:

- supporter donations;
- legacy income;
- grant funding;
- volunteer-led fundraising initiatives;
- the charity's website and online shop; and
- experiential fundraising schemes such as "Day out with an ambulance driver".

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Going concern and financial outlook

The trustees have considered the charity's financial position, cashflow forecasts, and reserves in assessing the charity's ability to continue as a going concern. Taking into account the level of unrestricted reserves held and the trustees' ongoing oversight of income and expenditure, the trustees expect that the charity has adequate resources to continue its activities for the foreseeable future.

The trustees will continue to review income diversification, cost management, and long-term financial sustainability to ensure the charity remains well-placed to deliver its charitable objectives.

Reserves policy and cash management

The charity maintains a minimum operational reserves level of £600,000, which the trustees consider sufficient to support approximately twelve months of operations without income. This is an increase from £400,000 in 2024 to reflect the continued inflationary pressures on operational costs.

The trustees intend to develop a wildlife hospital to support the charity's long-term objectives. In anticipation of this, the trustees have retained higher levels of reserves than required for day-to-day operations. Of the £1,129,072 unrestricted reserves, £600,000 is held as operational reserves and £529,072 has been designated by the trustees towards a future hospital development. These designated reserves will be applied to capital development subject to feasibility, planning and further funding considerations.

The trustees have considered the level of reserves held and are satisfied that the current balance provides appropriate financial resilience in light of income volatility, the operationally intensive nature of the charity's activities, and the need to ensure continuity of services for animal welfare.

The trustees monitor the reserves policy to ensure it remains appropriate, and to determine the most effective deployment of reserves in furtherance of the charity's objects.

Cash balances are held in low-risk deposit accounts in accordance with the charity's cash management approach.

Restricted funds

During the year, the charity received £37,534 in restricted income relating to the Wildlife Hospital. These funds are being retained in accordance with the terms of the donor restrictions and are intended to support future expenditure on the specified purpose. The trustees monitor restricted funds to ensure they are applied appropriately and in compliance with donor intent.

The Fox Project (Southern Wildlife Ambulance Network)

Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Structure, Governance and Management

The Fox Project (Southern Wildlife Ambulance Network) is a Charitable Incorporated Organisation registered in England and Wales (charity number 1190070). The charity is governed by its Constitution as a foundation CIO and is managed by its board of trustees.

The charity was incorporated on 23 June 2020 and took over the activities of Southern Wildlife Ambulance Network, an unincorporated charity established in 1995. The trustees are responsible for the overall governance and strategic direction of the charity, including oversight of its wildlife ambulance service, wildlife hospital and national information and advice services. The trustees ensure that the charity complies with its governing document, charity law and Charity Commission guidance, and that the charity's assets and resources are applied solely in furtherance of its charitable objectives.

Trustees are appointed by a majority decision of the existing trustees, in accordance with the charity's Constitution. New trustees receive an appropriate induction, which includes information about the charity's history, operational activities, governance arrangements, key policies, financial position and their duties and responsibilities as charity trustees. Trustees are expected to familiarise themselves with all aspects of the charity's work, including its reliance on volunteers and its operational animal welfare activities.

The trustees meet regularly to review the charity's activities, financial performance and principal risks. In particular, the trustees oversee financial sustainability, the use of reserves, the management of operational risks associated with wildlife rescue and rehabilitation, and the safeguarding of the charity's reputation. The trustees are satisfied that appropriate systems of internal control and risk management are in place.

Day-to-day operational management of the charity is delegated to appointed staff, who manage the charity's services, volunteers and fundraising activities within authority levels and parameters set by the trustees. The trustees receive regular reports to enable them to monitor performance and ensure that management decisions are consistent with the charity's objects, public benefit obligations and agreed strategy.

Reference and Administrative Details

Registered charity name	The Fox Project (Southern Wildlife Ambulance Network)
Charity registration number	1190070
Principal office	Unit 29b, 39a Maidstone Road Paddock Wood Kent TN12 6DG

The Trustees

Dr Philip John Anscombe	(Resigned 13 March 2025)
Caroline Wetton	
Cathy Webster	
Angela Christou (Chair)	(Appointed 18 July 2024)
Kathryn Tyler	(Appointed 19 June 2025)
Phoebe Liebenberg	(Appointed 12 September 2025)

The Fox Project (Southern Wildlife Ambulance Network)


Trustees' Annual Report *(continued)*

Year Ended 5 April 2025

Independent Examiner

Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The trustees' annual report was approved on 31 January 2026 and signed on behalf of the board of trustees by:



Angela Christou (Chair)
Trustee

The Fox Project (Southern Wildlife Ambulance Network)

Independent Examiner's Report to the Trustees of The Fox Project (Southern Wildlife Ambulance Network)

Year Ended 5 April 2025

I report to the trustees on my examination of the financial statements of The Fox Project (Southern Wildlife Ambulance Network) ('the charity') for the year ended 5 April 2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

31 January 2026

The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Activities

Year Ended 5 April 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	370,163	37,534	407,697	411,208
Other trading activities	5	36,070	—	36,070	15,581
Investment income	6	32,880	—	32,880	21,618
Total income		<u>439,113</u>	<u>37,534</u>	<u>476,647</u>	<u>448,407</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	9,398	—	9,398	3,447
Costs of other trading activities	8	14,964	—	14,964	14,021
Expenditure on charitable activities	9,10	546,094	—	546,094	542,922
Total expenditure		<u>570,456</u>	<u>—</u>	<u>570,456</u>	<u>560,390</u>
Net expenditure and net movement in funds		<u>(131,343)</u>	<u>37,534</u>	<u>(93,809)</u>	<u>(111,983)</u>
Reconciliation of funds					
Total funds brought forward		1,260,415	—	1,260,415	1,372,398
Total funds carried forward		<u>1,129,072</u>	<u>37,534</u>	<u>1,166,606</u>	<u>1,260,415</u>

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

The notes on pages 10 to 17 form part of these financial statements.

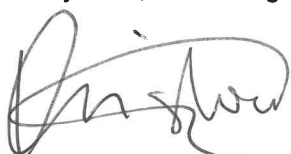
The Fox Project (Southern Wildlife Ambulance Network)

Statement of Financial Position

5 April 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	15	13,398	20,579
Current Assets			
Debtors	16	36,245	27,290
Cash at bank and in hand		1,123,991	1,213,146
		<u>1,160,236</u>	<u>1,240,436</u>
Creditors: amounts falling due within one year	17	<u>7,028</u>	<u>600</u>
Net Current Assets		<u>1,153,208</u>	<u>1,239,836</u>
Total Assets Less Current Liabilities		<u>1,166,606</u>	<u>1,260,415</u>
Net Assets		<u>1,166,606</u>	<u>1,260,415</u>
Funds of the Charity			
Restricted funds		37,534	—
Unrestricted funds		<u>1,129,072</u>	<u>1,260,415</u>
Total charity funds	19	<u>1,166,606</u>	<u>1,260,415</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 January 2026, and are signed on behalf of the board by:



Angela Christou (Chair)
Trustee

The notes on pages 10 to 17 form part of these financial statements.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements

Year Ended 5 April 2025

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Lodge, Kings Toll Road, Pembury, Kent, TN2 4BE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees are not aware of any significant errors or judgements affecting these accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2025

3. Accounting Policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2025

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 20% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity 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.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

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.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity 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 trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations and gifts	309,966	37,534	347,500
Gift aid	15,042	—	15,042
Legacies			
Legacies	45,155	—	45,155
	<u>370,163</u>	<u>37,534</u>	<u>407,697</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and gifts	176,717	—	176,717
Gift aid	21,236	—	21,236
Legacies			
Legacies	213,255	—	213,255
	<u>411,208</u>	<u>—</u>	<u>411,208</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Merchandise	<u>36,070</u>	<u>36,070</u>	<u>15,581</u>	<u>15,581</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

6. Investment Income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>32,880</u>	<u>32,880</u>	<u>21,618</u>	<u>21,618</u>

7. Costs of Raising Donations and Legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	<u>9,398</u>	<u>9,398</u>	<u>3,447</u>	<u>3,447</u>

8. Costs of Other Trading Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of selling merchandise	<u>14,964</u>	<u>14,964</u>	<u>14,021</u>	<u>14,021</u>

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable expenditure	<u>546,094</u>	<u>546,094</u>	<u>542,922</u>	<u>542,922</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Charitable expenditure	<u>546,094</u>	<u>546,094</u>	<u>542,922</u>

11. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	4,651	7,745
Loss/(gains) on disposal of heritage assets	<u>1,730</u>	<u>(2,171)</u>

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

12. Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	299,371	264,579
Social security costs	22,284	18,677
Employer contributions to pension plans	<u>5,493</u>	<u>4,554</u>
	<u>327,148</u>	<u>287,810</u>

The average head count of employees during the year was 12 (2024: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Fundraising	2	2
Charitable activities	8	7
Governance	1	1
Admin	<u>1</u>	<u>1</u>
	<u>12</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee Remuneration and Expenses

The trustees received no expenses or remuneration during the current or preceding year.

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

15. Tangible Fixed Assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 6 April 2024	2,800	33,462	36,262
Disposals	—	(8,250)	(8,250)
At 5 April 2025	2,800	25,212	28,012
Depreciation			
At 6 April 2024	—	15,683	15,683
Charge for the year	—	4,651	4,651
Disposals	—	(5,720)	(5,720)
At 5 April 2025	—	14,614	14,614
Carrying amount			
At 5 April 2025	2,800	10,598	13,398
At 5 April 2024	2,800	17,779	20,579

16. Debtors

	2025 £	2024 £
Gift aid recoverable	36,245	21,203
Other debtors	—	6,087
	36,245	27,290

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	600	600
Social security and other taxes	6,428	—
	7,028	600

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,493 (2024: £4,554).

The Fox Project (Southern Wildlife Ambulance Network)

Notes to the Financial Statements (continued)

Year Ended 5 April 2025

19. Analysis of Charitable Funds

Unrestricted funds

	At 6 April 2024	Income	Expenditure	At 5 April 2025
	£	£	£	£
General funds	<u>1,260,415</u>	<u>439,113</u>	<u>(570,456)</u>	<u>1,129,072</u>

	At 6 April 2023	Income	Expenditure	At 5 April 2024
	£	£	£	£
General funds	<u>1,372,398</u>	<u>448,407</u>	<u>(560,390)</u>	<u>1,260,415</u>

Restricted funds

	At 6 April 2024	Income	Expenditure	At 5 April 2025
	£	£	£	£
Wildlife Hospital	<u>—</u>	<u>37,534</u>	<u>—</u>	<u>37,534</u>

	At 6 April 2023	Income	Expenditure	At 5 April 2024
	£	£	£	£
Wildlife Hospital	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	13,398	—	13,398
Current assets	1,122,702	37,534	1,160,236
Creditors less than 1 year	(7,028)	—	(7,028)
Net assets	<u>1,129,072</u>	<u>37,534</u>	<u>1,166,606</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	20,579	—	20,579
Current assets	1,240,436	—	1,240,436
Creditors less than 1 year	(600)	—	(600)
Net assets	<u>1,260,415</u>	<u>—</u>	<u>1,260,415</u>

The Fox Project (Southern Wildlife Ambulance Network)

Management Information

Year Ended 5 April 2025

The Following Pages Do Not Form Part of the Financial Statements.

The Fox Project (Southern Wildlife Ambulance Network)

Detailed Statement of Financial Activities

Year Ended 5 April 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations and gifts	347,500	176,717
Gift aid	15,042	21,236
Legacies	45,155	213,255
	<u>407,697</u>	<u>411,208</u>
Other trading activities		
Merchandise	<u>36,070</u>	<u>15,581</u>
Investment income		
Bank interest receivable	<u>32,880</u>	<u>21,618</u>
Total income	<u>476,647</u>	<u>448,407</u>
Expenditure		
Costs of raising donations and legacies		
Costs of raising donations and legacies	<u>9,398</u>	<u>3,447</u>
Costs of selling merchandise		
Merchandise	9,807	9,561
Postage	5,157	4,460
	<u>14,964</u>	<u>14,021</u>
Expenditure on charitable activities		
Salaries	299,371	264,579
Employer's NIC	22,284	18,677
Pension costs	5,493	4,554
Rent, rates and insurance	35,104	33,599
Ambulance fuel and maintenance	29,832	35,174
Consultancy	9,974	22,113
Office, information bureau and communications	27,769	40,329
Depreciation	4,651	7,745
Loss/(profit) on disposal of assets	1,730	(2,171)
Veterinary, feed and animal housing	106,120	112,801
Other costs	3,766	5,522
	<u>546,094</u>	<u>542,922</u>
Total expenditure	<u>570,456</u>	<u>560,390</u>
Net expenditure	<u>(93,809)</u>	<u>(111,983)</u>