

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 JUNE 2025
FOR
WILD THINGS RESCUE**

Dexter & Sharpe
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

WILD THINGS RESCUE
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FOR THE YEAR ENDED 28 JUNE 2025

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WILD THINGS RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 JUNE 2025

The trustees present their report with the financial statements of the charity for the year ended 28 June 2025. 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 objects of the CIO are for the benefit of the public to relieve the suffering of animals, in particular native wildlife in need of care and attention and to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

Volunteers

Volunteer support remained stable, with approximately 50 volunteers contributing to daily operations, rescues, and care. Around 25 work experience placements were provided, offering practical learning opportunities, with students including those studying animal care levels 2 and 3 at college and veterinary students. The charity also offered more supported volunteering opportunities for people struggling with their mental health, giving accessible opportunities for the community to engage with wildlife care, gain experience, and benefit from structured support.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During this period, Wild Things Rescue admitted 833 animals, a slight increase on the previous year. Early 2025 saw particularly high demand, reflecting a broader need for wildlife rescue services. Hedgehog admissions decreased, while birds of prey admissions increased, likely due to harsh winter conditions and fluctuating weather. Avian Influenza affected operations between November 2024 and March 2025, with additional cases in June 2025, requiring enhanced biosecurity and PPE, which increased operational costs. In line with veterinary guidance, some cases were referred directly to local veterinary practices to ensure the safest outcome for the animals. We maintained strict biosecurity to protect our community and our centre.

Public engagement increased, with more calls and messages from members of the public requesting collections, advice, and support with a wider range of species. The charity adapted quickly to these demands, aided by dedicated volunteers who supported additional rescues. We also developed a new online admissions logging system with the support of the Beba Group, improving case tracking, trend monitoring, and overall service efficiency.

FINANCIAL REVIEW

Financial position

The charity remained financially secure throughout the year. Monthly donor numbers increased, providing a reliable income stream, while one-off donations declined slightly. Social media fundraising was strengthened by a dedicated volunteer, and the charity began developing relationships with local businesses to seek sponsorship and support. Operational costs rose due to Avian Influenza precautions and increased admissions, but sufficient reserves remained at year end to maintain service delivery.

FUTURE PLANS

In 2025–2026, Wild Things Rescue will move to a larger facility, enabling increased admissions, streamlined operations, and expanded volunteering opportunities. The new space will provide additional capacity for waterfowl and larger mammals such as badgers and foxes, with more walk-in kennels and outdoor enclosures to improve animal welfare and recovery. We plan to increase volunteer numbers and broaden work experience placements, including more opportunities for veterinary students.

Financial sustainability remains a priority. We will place particular emphasis on growing business sponsorship, applying for relevant grants, and expanding our monthly donor base to ensure reliable income streams. Trustees will continue to focus on partnership-building with local businesses and developing additional sources of support, ensuring that the charity is well-positioned to deliver high-quality care and services for wildlife in Lincolnshire.

WILD THINGS RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 JUNE 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wild Things Rescue is a Charitable Incorporated Organisation (CIO) registered on 19th August 2020 and is governed by a memorandum and articles of association.

Recruitment and appointment of new trustees

During the year 3 new trustees were appointed. Trustees continue to oversee strategic direction, financial management, and compliance with charitable objectives. The charity maintains a focus on accessible volunteering and community engagement while ensuring the highest standard of care for wildlife.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190933

Principal address

2 Tomlinson Close
Tattershall
Lincolnshire
LN4 4NH

Trustees

Miss E J Stokes
Mrs J L M Freeman
J C L Raggio (resigned 16.9.2025)
Mrs K L Merrell (resigned 6.8.2025)
Miss L A Steele (resigned 30.10.2025)
S Brown (resigned 6.8.2025)
H Jones (appointed 1.6.2025)
M Cocks (appointed 14.7.2025)
Ms C Johnson (appointed 4.11.2025)

Independent Examiner

Mrs Nicola Lenton FCCA
Dexter & Sharpe
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

Approved by order of the board of trustees on 20 March 2026 and signed on its behalf by:

M Cocks - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILD THINGS RESCUE

Independent examiner's report to the trustees of Wild Things Rescue

I report to the charity trustees on my examination of the accounts of Wild Things Rescue (the Trust) for the year ended 28 June 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Mrs Nicola Lenton FCCA

Dexter & Sharpe
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

20 March 2026

WILD THINGS RESCUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 JUNE 2025**

	Notes	Unrestricted fund £	Designated fund £	Restricted £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		51,188	-	-	51,188	138,826
Other trading activities	2	66	-	-	66	888
Investment income	3	79	-	-	79	74
Total		<u>51,333</u>	<u>-</u>	<u>-</u>	<u>51,333</u>	<u>139,788</u>
EXPENDITURE ON						
Raising funds		38	-	-	38	938
Charitable activities						
Support Costs		4,931	-	-	4,931	3,311
Governance Costs		1,943	-	-	1,943	3,302
Charitable Activities		44,766	12,000	26,792	83,558	84,876
Total		<u>51,678</u>	<u>12,000</u>	<u>26,792</u>	<u>90,470</u>	<u>92,427</u>
NET INCOME/(EXPENDITURE)		(345)	(12,000)	(26,792)	(39,137)	47,361
RECONCILIATION OF FUNDS						
Total funds brought forward		35,496	24,000	26,792	86,288	38,927
TOTAL FUNDS CARRIED FORWARD		<u><u>35,151</u></u>	<u><u>12,000</u></u>	<u><u>-</u></u>	<u><u>47,151</u></u>	<u><u>86,288</u></u>

The notes form part of these financial statements

WILD THINGS RESCUE

BALANCE SHEET 28 JUNE 2025

		Unrestricted fund £	Designated fund £	Restricted £	2025 Total funds £	2024 Total funds £
FIXED ASSETS	Notes					
Tangible assets	6	25,670	-	-	25,670	28,302
CURRENT ASSETS						
Debtors	7	3,817	-	-	3,817	832
Cash at bank		9,664	12,000	-	21,664	58,354
		<u>13,481</u>	<u>12,000</u>	<u>-</u>	<u>25,481</u>	<u>59,186</u>
CREDITORS						
Amounts falling due within one year	8	(4,000)	-	-	(4,000)	(1,200)
NET CURRENT ASSETS		<u>9,481</u>	<u>12,000</u>	<u>-</u>	<u>21,481</u>	<u>57,986</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>35,151</u>	<u>12,000</u>	<u>-</u>	<u>47,151</u>	<u>86,288</u>
NET ASSETS		<u>35,151</u>	<u>12,000</u>	<u>-</u>	<u>47,151</u>	<u>86,288</u>
FUNDS	9					
Unrestricted funds					47,151	59,496
Restricted funds					-	26,792
TOTAL FUNDS					<u>47,151</u>	<u>86,288</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2026 and were signed on its behalf by:

M Cocks - Trustee

WILD THINGS RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over 10 years
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Designated funds are those unrestricted funds which have been set aside by the charity to be spent on a particular purpose.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WILD THINGS RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 JUNE 2025

2. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Sales of products	66	888

3. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	79	74

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year one of the trustees received an income from the charity totalling £8,400.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 June 2025 nor for the year ended 28 June 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund £	Restricted £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	74,634	24,000	40,192	138,826
Other trading activities	888	-	-	888
Investment income	74	-	-	74
Total	75,596	24,000	40,192	139,788
EXPENDITURE ON				
Raising funds	938	-	-	938
Charitable activities				
Support Costs	3,311	-	-	3,311
Governance Costs	3,302	-	-	3,302
Charitable Activities	77,276	-	7,600	84,876
Total	84,827	-	7,600	92,427
NET INCOME/(EXPENDITURE)	(9,231)	24,000	32,592	47,361
Transfers between funds	5,800	-	(5,800)	-
Net movement in funds	(3,431)	24,000	26,792	47,361
RECONCILIATION OF FUNDS				
Total funds brought forward	38,927	-	-	38,927
TOTAL FUNDS CARRIED FORWARD	35,496	24,000	26,792	86,288

WILD THINGS RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 JUNE 2025**

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 29 June 2024	6,975	14,484	14,451
Additions	3,450	-	132
	<u>10,425</u>	<u>14,484</u>	<u>14,583</u>
At 28 June 2025			
DEPRECIATION			
At 29 June 2024	698	3,620	3,613
Charge for year	1,043	2,720	2,744
	<u>1,741</u>	<u>6,340</u>	<u>6,357</u>
At 28 June 2025			
NET BOOK VALUE			
At 28 June 2025	<u>8,684</u>	<u>8,144</u>	<u>8,226</u>
At 28 June 2024	<u>6,277</u>	<u>10,864</u>	<u>10,838</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 29 June 2024	-	430	36,340
Additions	500	-	4,082
	<u>500</u>	<u>430</u>	<u>40,422</u>
At 28 June 2025			
DEPRECIATION			
At 29 June 2024	-	107	8,038
Charge for year	125	82	6,714
	<u>125</u>	<u>189</u>	<u>14,752</u>
At 28 June 2025			
NET BOOK VALUE			
At 28 June 2025	<u>375</u>	<u>241</u>	<u>25,670</u>
At 28 June 2024	<u>-</u>	<u>323</u>	<u>28,302</u>

WILD THINGS RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 JUNE 2025**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	1,958	-
Prepayments and accrued income	1,859	832
	<u>3,817</u>	<u>832</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,200	-
Taxation and social security	1,176	-
Other creditors	1,624	1,200
	<u>4,000</u>	<u>1,200</u>

9. MOVEMENT IN FUNDS

	At 29.6.24 £	Net movement in funds £	At 28.6.25 £
Unrestricted funds			
General fund	35,496	(345)	35,151
Designated fund	24,000	(12,000)	12,000
	<u>59,496</u>	<u>(12,345)</u>	<u>47,151</u>
Restricted funds			
Lottery Funding	13,592	(13,592)	-
Lincs County Council	13,200	(13,200)	-
	<u>26,792</u>	<u>(26,792)</u>	<u>-</u>
TOTAL FUNDS	<u>86,288</u>	<u>(39,137)</u>	<u>47,151</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,333	(51,678)	(345)
Designated fund	-	(12,000)	(12,000)
	<u>51,333</u>	<u>(63,678)</u>	<u>(12,345)</u>
Restricted funds			
Lottery Funding	-	(13,592)	(13,592)
Lincs County Council	-	(13,200)	(13,200)
	<u>-</u>	<u>(26,792)</u>	<u>(26,792)</u>
TOTAL FUNDS	<u>51,333</u>	<u>(90,470)</u>	<u>(39,137)</u>

WILD THINGS RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 JUNE 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 29.6.23 £	Net movement in funds £	Transfers between funds £	At 28.6.24 £
Unrestricted funds				
General fund	38,927	(9,231)	5,800	35,496
Designated fund	-	24,000	-	24,000
	<u>38,927</u>	<u>14,769</u>	<u>5,800</u>	<u>59,496</u>
Restricted funds				
Lottery Funding	-	13,592	-	13,592
Lincs County Council	-	13,200	-	13,200
The Belforte Trust	-	5,800	(5,800)	-
	<u>-</u>	<u>32,592</u>	<u>(5,800)</u>	<u>26,792</u>
TOTAL FUNDS	<u>38,927</u>	<u>47,361</u>	<u>-</u>	<u>86,288</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,596	(84,827)	(9,231)
Designated fund	24,000	-	24,000
	<u>99,596</u>	<u>(84,827)</u>	<u>14,769</u>
Restricted funds			
Lottery Funding	16,712	(3,120)	13,592
Lincs County Council	17,680	(4,480)	13,200
The Belforte Trust	5,800	-	5,800
	<u>40,192</u>	<u>(7,600)</u>	<u>32,592</u>
TOTAL FUNDS	<u>139,788</u>	<u>(92,427)</u>	<u>47,361</u>

WILD THINGS RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 JUNE 2025

9. MOVEMENT IN FUNDS - continued

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

	At 29.6.23 £	Net movement in funds £	Transfers between funds £	At 28.6.25 £
Unrestricted funds				
General fund	38,927	(9,576)	5,800	35,151
Designated fund	-	12,000	-	12,000
	<u>38,927</u>	<u>2,424</u>	<u>5,800</u>	<u>47,151</u>
Restricted funds				
The Belforte Trust	-	5,800	(5,800)	-
	<u>-</u>	<u>5,800</u>	<u>(5,800)</u>	<u>-</u>
TOTAL FUNDS	<u>38,927</u>	<u>8,224</u>	<u>-</u>	<u>47,151</u>

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	126,929	(136,505)	(9,576)
Designated fund	24,000	(12,000)	12,000
	<u>150,929</u>	<u>(148,505)</u>	<u>2,424</u>
Restricted funds			
Lottery Funding	16,712	(16,712)	-
Lincs County Council	17,680	(17,680)	-
The Belforte Trust	5,800	-	5,800
	<u>40,192</u>	<u>(34,392)</u>	<u>5,800</u>
TOTAL FUNDS	<u>191,121</u>	<u>(182,897)</u>	<u>8,224</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 June 2025.

WILD THINGS RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 JUNE 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,730	24,859
Gift aid	1,958	-
Legacies	-	56,025
Grants	-	43,692
Donated goods and assets	2,500	14,250
	51,188	138,826
Other trading activities		
Sales of products	66	888
Investment income		
Deposit account interest	79	74
Total incoming resources	51,333	139,788
EXPENDITURE		
Raising donations and legacies		
Raising funds	10	264
Advertising	28	674
	38	938
Charitable activities		
Trustees' salaries	8,400	7,840
Wages	35,654	20,764
Pensions	127	-
Rent and rates	14,697	13,460
Animal Feed	3,470	4,535
Animal Medication	10	406
Animal supplements	298	254
Vets bills	1,834	622
Building maintenance and repairs	910	6,467
Supplies	3,696	4,938
Volunteer expenses	53	-
Volunteer materials	390	501
Volunteer training	1,748	1,132
Volunteer travel expenses	71	399
Waste disposal	2,492	2,867
Donated goods	2,000	13,250
Motor expenses	995	-
Depreciation of tangible fixed assets	6,713	8,038
	83,558	85,473

This page does not form part of the statutory financial statements

WILD THINGS RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 JUNE 2025

	2025 £	2024 £
Support costs		
Finance		
Bank charges	66	60
Other		
Insurance	712	199
Telephone	1,484	841
Postage and stationery	269	422
Sundries	-	10
Computer costs	1,157	1,231
Dues and subscriptions	1,243	739
Travel and accommodation	-	1,009
	<u>4,865</u>	<u>4,451</u>
Governance costs		
Accountancy	1,320	1,200
Professional fees	623	305
	<u>1,943</u>	<u>1,505</u>
Total resources expended	<u>90,470</u>	<u>92,427</u>
Net (expenditure)/income	<u>(39,137)</u>	<u>47,361</u>

This page does not form part of the statutory financial statements