

CALL OF THE WILD DEVELOPMENT TRUST CIO

England & Wales · Charity number 1205707

Details

Other names CALL OF THE WILD DEVELOPMENT TRUST CIC

Status Registered

Legal form CIO

Registered 2023-11-14

Register [View on the Charity Commission register](#)

Contact

Address Call Of The Wild Development Trust
83 Church Road
Seven Sisters
Neath
SA10 9DT

Phone 01639700388

Email geraint@callofthewild.co.uk

Website <http://www.callofthewilddevelopmenttrust.org/>

Activities

Objects: 1. TO ADVANCE IN LIFE AND RELIEVE THE NEEDS PRIMARILY OF PRIMARY SCHOOL AGED CHILDREN TRANSITIONING INTO SECONDARY SCHOOL, NEW SETTINGS AND NEW EXPERIENCES OR OPPORTUNITIES THROUGH:(A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.'2. FOR THE PUBLIC BENEFIT, TO RELIEVE THE CHARITABLE NEEDS ARISING FROM BEING LONG TERM UNEMPLOYED, A YOUNG PERSON NOT IN EDUCATION, EMPLOYMENT AND TRAINING (NEETS) AND EX SERVICE PERSONNEL THROUGH PROVIDING PROGRAMMES AND ACTIVITIES TO BUILD CONFIDENCE AND SKILLS AND IN SUCH OTHER WAYS AS THE TRUSTEES MAY DETERMINE.

Activities: The relief of those in need by providing resilience training for a variety groups across the UK facing life changing transitions

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £190,758 | £161,998 | - | - |
| 2024-10-31 | £115,454 | £113,219 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|-------|------------|
| GERAINT LEWIS | Chair | 2023-07-14 |
| Alan Tudor Jones | | 2024-08-16 |
| Lynne Sheehy | | 2024-08-16 |
| Mark James Soanes | | 2023-07-14 |
| Robert Lloyd Griffiths OBE | | 2023-07-14 |

CALL OF THE WILD DEVELOPMENT TRUST CIO

England & Wales - Charity number 1205707

Accounts

REGISTERED CHARITY NUMBER: 1205707

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
1 NOVEMBER 2024 TO 31 DECEMBER 2025
FOR
CALL OF THE WILD DEVELOPMENT TRUST CIO

Bevan Buckland Ltd
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

CALL OF THE WILD DEVELOPMENT TRUST CIO

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FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025**

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CALL OF THE WILD DEVELOPMENT TRUST CIO
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the period 1 November 2024 to 31 December 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 purposes of the charity as set out in its governing document are to advance in life and relieve the needs primarily of primary school aged children transitioning into secondary school, new settings and new experiences or opportunities through:

- The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

For the public benefit, to relieve the charitable needs arising from being long term unemployed, a young person not in education, employment and training (NEET) and ex service personnel through providing programmes and activities to build confidence and skills and in such other ways as the trustees may determine.

Overview

Since its establishment as a Community Interest Company (CIC) in 2017, the organisation has grown significantly, strengthening its impact and reach. Following the commencement of fundraising activities in 2020 and its transition to a Charitable Incorporated Organisation (CIO) in November 2023, the charity has continued to expand its programmes and partnerships, delivering measurable outcomes for children and young people across South Wales.

The trustees are pleased to report another year of strong progress, with continued delivery of high-quality resilience programmes, strengthened partnerships, and steps towards long-term financial sustainability.

CALL OF THE WILD DEVELOPMENT TRUST CIO
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

OBJECTIVES AND ACTIVITIES

Significant activities

Resilience Programmes

Our core Resilience Programme continues to be the foundation of our work. Designed to support children at a crucial stage in their development, the programme equips participants with essential life skills as they transition from primary to secondary education.

The programme focuses on building:

- Confidence
- Emotional resilience
- Mental toughness
- Coping strategies for life's challenges

By intervening early, we aim to mitigate future difficulties and promote long-term wellbeing.

Since inception, we have:

- Delivered **63 programmes**
- Reached **over 1,575 children**

In the current reporting year, **417 children** benefited directly from programme delivery, made possible through continued funding from the **UK Shared Prosperity Fund** and a **Wind Farm grant**.

Summer Camp Programme

In August, we continued our collaboration with the Youth Adventure Trust, delivering two Summer Camps over two weeks for 85 disadvantaged young people.

These camps provided:

- Resilience training through outdoor activities
- A supportive environment away from daily stressors
- Opportunities for personal growth and development

Participants benefited from improved confidence, teamwork, and emotional wellbeing. This collaboration also plays a vital role in supporting the charity financially, with income generated being reinvested directly into our charitable activities.

Partnership with Neath Port Talbot Children's Services

We are proud to have strengthened our partnership with Neath Port Talbot Children's Services, enabling us to support some of the most vulnerable young people in our community.

Through funding received from **Principality Building Society** and community fundraising via our **Local Giving sponsored run**, we organised an **adventure day for 15 young people**. Participants included those who were:

- Care-experienced
- Young carers
- Excluded from school
- Living with additional learning needs

The day combined team challenges with outdoor activities such as gorge walking, encouraging participants to:

- Build trust and communication skills
- Develop confidence
- Step outside of their comfort zones

Feedback and observation demonstrated clear positive outcomes, particularly in improved self-confidence and social interaction. Trustees are committed to further developing this partnership in the coming year.

ACHIEVEMENTS AND PERFORMANCE

Summary of Main Achievements

- To date, delivered **63 Resilience Programmes** to over **1,575 children** across **34 schools**.
- Extended geographical reach across **Neath Port Talbot (27 schools)**, **Swansea (5)**, **Merthyr (1)**, and **Powys (1)**.
- Supported **417 children** in the current year through funded programme delivery.
- Delivered a targeted **adventure day for 15 vulnerable young people** in partnership with Children's Services.
- Facilitated **two Summer Camps for 85 disadvantaged young people** in collaboration with Youth Adventure Trust.
- Strengthened financial sustainability through **corporate contributions and income-generating partnerships**.

CALL OF THE WILD DEVELOPMENT TRUST CIO
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

FINANCIAL REVIEW

Financial position

Financial Sustainability and Corporate Support

The charity was established by Call of the Wild Development Ltd, an organisation with over 25 years of experience in personal and team development. This partnership provides significant operational advantages, including access to:

- Experienced staff
- Vehicles and equipment
- Office space and infrastructure

All resources are provided at cost, ensuring low overheads and maximising the impact of charitable funds.

In addition, Call of the Wild Development Ltd has committed to donating 2.5% of its monthly corporate turnover to the charity. This regular and unrestricted income stream represents a significant step towards long-term financial independence and sustainability.

The Statement of Financial Activities reflects the income and expenditure incurred by Call of the Wild Development Trust CIO in carrying out its role in respect of its objectives.

With brought forward reserves of £3,256 and total income of £190,758 received during the year, the organisation incurred direct charitable expenditure of £161,998, resulting in a net surplus of £32,016.

As at 31 December 2025, the unrestricted funds were £30,024 and restricted funds were £1,992.

Reserves policy

The trustees have reviewed the charity's reserves position and at a trustees meeting held on 7th October 2025, the board agreed to revise the reserves policy to align with good practice. It was unanimously agreed that the charity should aim to build reserves of £10,000, with a longer-term objective of maintaining reserves equivalent to 4-6 months of operational expenditure.

This approach will provide a financial buffer to manage unforeseen circumstances, support continuity of services, and enable the charity to operate sustainably while reducing reliance on external funding.

Looking Ahead

The trustees remain committed to:

- Expanding programme delivery to reach more children and schools
- Deepening partnerships with local authorities and support services
- Increasing earned income to ensure financial resilience
- Continuing to deliver high-impact interventions that improve outcomes for young people

With a strong foundation in place, the charity is well-positioned to build on its achievements and extend its reach in the years ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, and constitutes a charitable incorporated organisation (CIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1205707

Principal address

83 Church Road
Seven Sisters
Neath
SA10 9DT

Trustees

G Lewis
M J Soanes
R L Griffiths

G Lewis (appointed 14.11.2023)
M J Soanes (appointed 14.11.2023)
R L Griffiths (appointed 14.11.2023)
A T Jones (appointed 16.08.2024)
L Sheehy (appointed 16.08.2024)

CALL OF THE WILD DEVELOPMENT TRUST CIO
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bevan Buckland Ltd
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Approved by order of the board of trustees on 1/6/2026 and signed on its behalf by:



.....
G Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CALL OF THE WILD DEVELOPMENT TRUST CIO**

Independent examiner's report to the trustees of Call Of The Wild Development Trust CIO

I report to the charity trustees on my examination of the accounts of Call Of The Wild Development Trust CIO (the Trust) for the period 1 November 2024 to 31 December 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.



Michael Jones
The Association of Chartered Certified Accountants

Bevan Buckland Ltd
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

01.06.2026

Date:

CALL OF THE WILD DEVELOPMENT TRUST CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | Period 1.11.24 to 31.12.25 Total funds £ | Period 14.11.23 to 31.10.24 Total funds £ |
|------------------------------------|-------|---------------------------|--------------------------|--|---|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 103,838 | - | 103,838 | 62,229 |
| Charitable activities | 2 | 45,000 | 41,920 | 86,920 | 53,225 |
| Charitable activities | | <u>45,000</u> | <u>41,920</u> | <u>86,920</u> | <u>53,225</u> |
| Total | | <u>148,838</u> | <u>41,920</u> | <u>190,758</u> | <u>115,454</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | 122,070 | 39,928 | 161,998 | 113,258 |
| Charitable activities | | <u>122,070</u> | <u>39,928</u> | <u>161,998</u> | <u>113,258</u> |
| Other | | - | - | - | (39) |
| Total | | <u>122,070</u> | <u>39,928</u> | <u>161,998</u> | <u>113,219</u> |
| NET INCOME | | 26,768 | 1,992 | 28,760 | 2,235 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 3,256 | - | 3,256 | 1,021 |
| TOTAL FUNDS CARRIED FORWARD | | <u>30,024</u> | <u>1,992</u> | <u>32,016</u> | <u>3,256</u> |


The notes form part of these financial statements

CALL OF THE WILD DEVELOPMENT TRUST CIO

**BALANCE SHEET
31 DECEMBER 2025**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 40,873 | 1,992 | 42,865 | 5,431 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | (10,849) | - | (10,849) | (2,175) |
| NET CURRENT ASSETS | | <u>30,024</u> | <u>1,992</u> | <u>32,016</u> | <u>3,256</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 30,024 | 1,992 | 32,016 | 3,256 |
| NET ASSETS | | <u>30,024</u> | <u>1,992</u> | <u>32,016</u> | <u>3,256</u> |
| FUNDS | 7 | | | | |
| Unrestricted funds | | | | 30,024 | 3,256 |
| Restricted funds | | | | 1,992 | - |
| TOTAL FUNDS | | | | <u>32,016</u> | <u>3,256</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on1/6/2026..... and were signed on its behalf by:


.....
G Lewis - Trustee

CALL OF THE WILD DEVELOPMENT TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 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

The charity income comprises revenue generated from its charitable activities and voluntary sources. Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Income from summer camp activities represents fees charged to participants for attendance at organised programmes and is recognised in the period in which the camps take place.

Donations are recognised when received or receivable where there is sufficient certainty of receipt. Gift Aid recoverable on donations is recognised at the same time as the underlying income.

Grant income is recognised when the conditions attached to the grant receipt have been met. Where grants are received with specific performance conditions, income is recognised as those conditions are fulfilled. Grants received for future periods are deferred and recognised in income in the period to which they relate.

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.

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.

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.

Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CALL OF THE WILD DEVELOPMENT TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

1. ACCOUNTING POLICIES - continued

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and loans from fellow group companies, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Going concern

The charity meets its day-to-day working capital requirements through support from Call Of The Wild (Development) Ltd, which provides a monthly donation to the charity and will cover any deficit. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. INCOME FROM CHARITABLE ACTIVITIES

| | | Period 1.11.24 to 31.12.25 £ | Period 14.11.23 to 31.10.24 £ |
|--------|-----------------------------------|--|---|
| Grants | Activity Charitable activities | 86,920 | 53,225 |

Grants received, included in the above, are as follows:

| | | Period 1.11.24 to 31.12.25 £ | Period 14.11.23 to 31.10.24 £ |
|------------------------------|--|--|---|
| NPTCBC - Youth Support Grant | | - | 1,875 |
| Postcode Community Fund | | 25,000 | - |
| Carried forward | | 25,000 | 1,875 |

CALL OF THE WILD DEVELOPMENT TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025**

2. INCOME FROM CHARITABLE ACTIVITIES - continued

| | Period 1.11.24 to 31.12.25 £ | Period 14.11.23 to 31.10.24 £ |
|-------------------------------|--|---|
| Brought forward | 25,000 | 1,875 |
| Cardiff YMCA | 4,992 | - |
| Shared Prosperity Fund | 34,936 | 49,920 |
| NPTCBC | - | 950 |
| C&C Swansea | 1,992 | 480 |
| Principality Building Society | 20,000 | - |
| | <u>86,920</u> | <u>53,225</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2025 nor for the period ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2025 nor for the period ended 31 October 2024.

4. STAFF COSTS

| | Period 1.11.24 to 31.12.25 £ | Period 14.11.23 to 31.10.24 £ |
|--------------------|--|---|
| Wages and salaries | 28,884 | 17,875 |
| | <u>28,884</u> | <u>17,875</u> |

The average monthly number of employees during the period was as follows:

| | Period 1.11.24 to 31.12.25 1 | Period 14.11.23 to 31.10.24 1 |
|-----------|--|---|
| All staff | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 62,229 | - | 62,229 |
| Charitable activities | | | |
| Charitable activities | 3,305 | 49,920 | 53,225 |
| Total | <u>65,534</u> | <u>49,920</u> | <u>115,454</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable activities | 63,338 | 49,920 | 113,258 |
| Other | (39) | - | (39) |

CALL OF THE WILD DEVELOPMENT TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| Total | <u>63,299</u> | <u>49,920</u> | <u>113,219</u> |
| NET INCOME | 2,235 | - | 2,235 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 1,021 | - | 1,021 |
| TOTAL FUNDS CARRIED FORWARD | <u>3,256</u> | <u>-</u> | <u>3,256</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|------------------------------|---------------|--------------|
| Taxation and social security | 321 | 208 |
| Other creditors | <u>10,528</u> | <u>1,967</u> |
| | <u>10,849</u> | <u>2,175</u> |

7. MOVEMENT IN FUNDS

| | At 1.11.24 £ | Net movement in funds £ | At 31.12.25 £ |
|---------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 3,256 | 26,768 | 30,024 |
| Restricted funds | | | |
| Wind Farm Community Fund | - | 1,992 | 1,992 |
| TOTAL FUNDS | <u>3,256</u> | <u>28,760</u> | <u>32,016</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 148,838 | (122,070) | 26,768 |
| Restricted funds | | | |
| Shared Prosperity Fund | 34,936 | (34,936) | - |
| Wind Farm Community Fund | 1,992 | - | 1,992 |
| Cardiff YMCA | 4,992 | (4,992) | - |
| | <u>41,920</u> | <u>(39,928)</u> | <u>1,992</u> |
| TOTAL FUNDS | <u>190,758</u> | <u>(161,998)</u> | <u>28,760</u> |

CALL OF THE WILD DEVELOPMENT TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 14.11.23 £ | Net movement in funds £ | At 31.10.24 £ |
|---------------------------|---------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 1,021 | 2,235 | 3,256 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>1,021</u> | <u>2,235</u> | <u>3,256</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 65,534 | (63,299) | 2,235 |
| Restricted funds | | | |
| Shared Prosperity Fund | 49,920 | (49,920) | - |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>115,454</u> | <u>(113,219)</u> | <u>2,235</u> |

Restricted funds

Shared Prosperity Fund - The grant was used to deliver 11 resilience programmes (5 days each) at 11 schools in Neath Port Talbot and 1 programme for Neath Port Talbot Children's Services.

8. RELATED PARTY DISCLOSURES

Call of the Wild (Development) Ltd is a related party of the charity because two of the trustees are also directors of the company.

At the date of these financial statements, a total of £6,202 (2024: £1,202) was owed to Call Of The Wild (Development) Limited.

During the year Call Of The Wild Development Trust CIO was invoiced £66,560 by Call of the Wild (Development) Limited for resilience programmes for young children.

Call of the Wild (Development) Limited donated £10,582 during the year (of which £3,137 was paid post year end).

9. CHANGE OF ENTITY

On 14 November 2023 Call Of The Wild Development Trust CIC was converted to Call Of The Wild Development Trust CIO.

CALL OF THE WILD DEVELOPMENT TRUST CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

| | Period to 31.12.25 £ | Period 1.11.24 to 31.10.24 £ | 14.11.2 | 3 |
|---------------------------------|-------------------------------|--|---------|---|
| INCOME AND ENDOWMENTS | | | | |
| Donations and legacies | | | | |
| Donations | 9,960 | 11,399 | | |
| Summer camp income | 93,878 | 50,830 | | |
| | <u>103,838</u> | <u>62,229</u> | | |
| Charitable activities | | | | |
| Grants | 86,920 | 53,225 | | |
| Total incoming resources | <u>190,758</u> | <u>115,454</u> | | |
| EXPENDITURE | | | | |
| Charitable activities | | | | |
| Wages | 28,884 | 17,875 | | |
| Insurance | 285 | 96 | | |
| Sundries | - | 234 | | |
| Resilience programmes | 77,412 | 53,610 | | |
| Summer camp | 35,002 | 35,002 | | |
| Subcontractors | 10,335 | 5,160 | | |
| Subscriptions | - | 60 | | |
| Rent | 5,760 | - | | |
| Donations | 360 | - | | |
| | <u>158,038</u> | <u>112,037</u> | | |
| Other | | | | |
| Corporation tax | - | (39) | | |
| Support costs | | | | |
| Finance | | | | |
| Bank charges | 34 | - | | |
| Governance costs | | | | |
| Accountancy and legal fees | 3,926 | 1,221 | | |
| Total resources expended | <u>161,998</u> | <u>113,219</u> | | |
| Net income | <u>28,760</u> | <u>2,235</u> | | |

CALL OF THE WILD DEVELOPMENT TRUST CIO

England & Wales - Charity number 1205707

Accounts



Trustees' Annual Report for the period

From 14/11/2023 Period start date To 31/10/2024 Period end date

Charity name: Call of the Wild Development Trust CIO

Charity registration number:

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | <p>To advance in life and relieve the needs primarily of primary school aged children transitioning into secondary school, new settings and new experiences or opportunities through:</p> <ul style="list-style-type: none">- The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;- Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals. <p>For the public benefit, to relieve the charitable needs arising from being long term unemployed, a young person not in education, employment and training (neets) and ex service personnel through providing programmes and activities to build confidence and skills and in such other ways as the trustees may determine.</p> |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>Summary of Main Charitable Activities</p> <ul style="list-style-type: none">• Resilience Programmes: Since our inception as a CIO in November 2023, we have successfully delivered 13 impactful Resilience Programmes at schools within the local community, focusing on developing essential life skills in children as they prepare for the transition to secondary school. The main aim of our Resilience Programme is to help children to become confident, mentally tough individuals who can cope effectively with life's challenges. If we can offer support at this crucial stage of their lives then we |

can offset future problems. This year, over 300 children have participated in and benefited from our programme. We prioritised supporting children from the most disadvantaged backgrounds, focussing on schools located within the top 10% most deprived areas in Wales, where over half of the students qualified for free school meals.

- **Adventure Camps:** In collaboration with Youth Adventure Trust, we organised two week-long adventure camps enabling 77 disadvantaged young people to participate in a week-long adventure camp, combining resilience training with outdoor activities. This provided a break from the stress and challenges of their everyday lives and an opportunity for outdoor exploration and personal growth.
- **Partnership with Neath Port Talbot Children's Services:** We were able to offer additional support to a group of care-experienced young girls, through outdoor activities, group discussions and social activities. One participant commented the time spent with us was the 'best three days of my life'. It was particularly rewarding to witness the confidence boost for one visually impaired young girl who successfully conquered a mountain hike, rock climbing and a leap from a waterfall.
- **Pilot Residential Programme:** With the generous support of a windfarm grant, we successfully piloted a two-night residential programme. This initiative aimed to address the lasting impact of the pandemic and lockdown on children's confidence and independence. The programme emphasised building self-reliance and social skills through group activities, proving to be a resounding success and inspiring us to replicate it in the future.

| | | |
|--|-----------|--|
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | |
|--|-----------|--|

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|--|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>Summary of Main Achievements</p> <ul style="list-style-type: none"> • Empowered Young People: <ul style="list-style-type: none"> ○ Improved the soft skills and employability of over 400 young people, particularly those from disadvantaged backgrounds. ○ Raised aspirations and boosted the confidence of participants. ○ Helped young people overcome the negative impacts of the pandemic on their social skills and education. • Enhanced Well-being: <ul style="list-style-type: none"> ○ Provided valuable support to care-experienced young girls through a tailored programme. ○ Enabled participants to develop effective coping mechanisms for managing stress and navigating challenges. ○ Cultivated a "can do" attitude in young people, equipping them with the resilience to overcome obstacles and |

| | | |
|--|--|---|
| | | <p>establishing positive behaviours.</p> <ul style="list-style-type: none"> • Positive Impact on Schools and Communities: <ul style="list-style-type: none"> ○ Observed significant improvements in the behaviour and group interaction of participants with additional learning needs. ○ Introduced school staff to new concepts for managing pupil behaviour. ○ Received numerous positive testimonials from staff and children, demonstrating the high demand and impact of the charity's work. ○ Contributed to the overall well-being of the community by empowering young people and fostering positive social development. <p>By delivering a range of programmes, including resilience training, adventure camps, and specialised support, we have empowered over 400 young people, particularly those from disadvantaged backgrounds, to develop essential life skills, boost their confidence, and overcome challenges, contributing to a more positive and resilient community.</p> |
|--|--|---|

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | <p>The Statement of Financial Activities reflects the income and expenditure incurred by Call of the Wild Development Trust CIO in carrying out its role in respect of its objectives.</p> <p>The total income of £115,454 was spent on direct charitable expenditure totalling £113,219 resulting in a net surplus of £2,235.</p> |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | <p>The board has examined the charity's requirements for reserves in respect of the main risks to the organisation, the charity's policy is to achieve an unrestricted reserves level of £5,000. They have a plan in place to achieve this in the short to medium term to enable it to expand the services they currently provide.</p> <p>Call of the Wild (Development) Limited will financially support Call of The Wild Development Trust CIO and will underwrite the reserves level of £5,000 should this not be achieved by the charity.</p> |
| Amount of reserves held | Para 1.22 | <p>The unrestricted funds at 31 October 2024 were £3,256.</p> <p>The restricted funds at 31 October 2024 were £NIL.</p> |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any | Para 1.46 | |

| | | |
|---|-----------|--|
| social investment policy adopted | | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 14/11/2023. The charity is controlled by its governing document and constitutes a charitable incorporated organisation (CIO). |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | Call of the Wild Development Trust CIO |
| Other name the charity uses | |
| Registered charity number | 1205707 |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|--------------|-----------------------------------|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-------------------------------------|--------------------|--|
| Accountant and Independent examiner | Bevan Buckland LLP | Bevan Buckland LLP Ground Floor Cardigan House Castle Court Swansea Enterprise Park Swansea SA7 9LA |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|


Other optional information

| |
|--|
| |
|--|

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|---|--|
| Signature(s) |  | |
| Full name(s) | Geraint Lewis | |
| Position (eg Secretary, Chair, etc) | Chair | |
| Date | 9.4.2025 | |

**UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
14 NOVEMBER 2023 TO 31 OCTOBER 2024
FOR
CALL OF THE WILD DEVELOPMENT TRUST CIO**

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

CALL OF THE WILD DEVELOPMENT TRUST CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

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| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
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| Notes to the Financial Statements | 7 to 11 |
| Detailed Statement of Financial Activities | 12 |

CALL OF THE WILD DEVELOPMENT TRUST CIO

**REPORT OF THE TRUSTEES
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

The trustees present their report with the financial statements of the charity for the period 14 November 2023 to 31 October 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 purposes of the charity as set out in its governing document are to advance in life and relieve the needs primarily of primary school aged children transitioning into secondary school, new settings and new experiences or opportunities through:

- The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

For the public benefit, to relieve the charitable needs arising from being long term unemployed, a young person not in education, employment and training (NEET) and ex service personnel through providing programmes and activities to build confidence and skills and in such other ways as the trustees may determine.

Significant activities

Resilience Programmes

Since our inception as a CIO in November 2023, we have successfully delivered 13 impactful Resilience Programmes at schools within the local community, focusing on developing essential life skills in children as they prepare for the transition to secondary school. The main aim of our Resilience Programme is to help children to become confident, mentally tough individuals who can cope effectively with life's challenges. If we can offer support at this crucial stage of their lives then we can offset future problems. This year, over 300 children have participated in and benefited from our programme. We prioritised supporting children from the most disadvantaged backgrounds, focussing on schools located within the top 10% most deprived areas in Wales, where over half of the students qualified for free school meals.

Adventure Camps

In collaboration with Youth Adventure Trust, we organised two week-long adventure camps enabling 77 disadvantaged young people to participate in a week-long adventure camp, combining resilience training with outdoor activities. This provided a break from the stress and challenges of their everyday lives and an opportunity for outdoor exploration and personal growth.

Partnership with Neath Port Talbot Children's Services

We were able to offer additional support to a group of care-experienced young girls, through outdoor activities, group discussions and social activities. One participant commented the time spent with us was the 'best three days of my life'. It was particularly rewarding to witness the confidence boost for one visually impaired young girl who successfully conquered a mountain hike, rock climbing and a leap from a waterfall.

Pilot Residential Programme

With the generous support of a windfarm grant, we successfully piloted a two-night residential programme. This initiative aimed to address the lasting impact of the pandemic and lockdown on children's confidence and independence. The programme emphasised building self-reliance and social skills through group activities, proving to be a resounding success and inspiring us to replicate it in the future.

CALL OF THE WILD DEVELOPMENT TRUST CIO

**REPORT OF THE TRUSTEES
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

ACHIEVEMENT AND PERFORMANCE

Summary of Main Achievements

Empowered Young People

- Improved the soft skills and employability of over 400 young people, particularly those from disadvantaged backgrounds.
- Raised aspirations and boosted the confidence of participants.
- Helped young people overcome the negative impacts of the pandemic on their social skills and education.

Enhanced Well-being

- Provided valuable support to care-experienced young girls through a tailored programme.
- Enabled participants to develop effective coping mechanisms for managing stress and navigating challenges.
- Cultivated a "can do" attitude in young people, equipping them with the resilience to overcome obstacles and establishing positive behaviours.

Positive Impact on Schools and Communities

- Observed significant improvements in the behaviour and group interaction of participants with additional learning needs.
- Introduced school staff to new concepts for managing pupil behaviour.
- Received numerous positive testimonials from staff and children, demonstrating the high demand and impact of the charity's work.
- Contributed to the overall well-being of the community by empowering young people and fostering positive social development.

By delivering a range of programmes, including resilience training, adventure camps, and specialised support, we have empowered over 400 young people, particularly those from disadvantaged backgrounds, to develop essential life skills, boost their confidence, and overcome challenges, contributing to a more positive and resilient community.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities reflects the income and expenditure incurred by Call of the Wild Development Trust CIO in carrying out its role in respect of its objectives.

The total income of £115,454 was spent on direct charitable expenditure totalling £113,219 resulting in a net surplus of £2,235.

As at 31 October 2024, the unrestricted funds were £3,256 and restricted funds were £nil.

Reserves policy

The board has examined the charity's requirements for reserves in respect of the main risks to the organisation, the charity's policy is to achieve an unrestricted reserves level of £5,000. They have a plan in place to achieve this in the short to medium term to enable it to continue and expand the services they currently provide.

Call of the Wild (Development) Limited will financially support Call of The Wild Development Trust CIO and will underwrite the reserves level of £5,000 should this not be achieved by the charity..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, and constitutes a charitable incorporated organisation (CIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1205707

Principal address

83 Church Road
Seven Sisters
Neath
SA10 9DT

CALL OF THE WILD DEVELOPMENT TRUST CIO

**REPORT OF THE TRUSTEES
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

Trustees

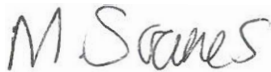
G Lewis Chair
M J Soanes Trustee
R L Griffiths (appointed 14.11.23)

G Lewis (appointed 14.11.2023)
M J Soanes (appointed 14.11.2023)
R L Griffiths (appointed 14.11.2023)
A T Jones (appointed 16.08.2024)
L Sheehy (appointed 16.08.2024)

Independent Examiner

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Approved by order of the board of trustees on 4/3/2025 and signed on its behalf by:



M J Soanes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CALL OF THE WILD DEVELOPMENT TRUST CIO**

Independent examiner's report to the trustees of Call Of The Wild Development Trust CIO

I report to the charity trustees on my examination of the accounts of Call Of The Wild Development Trust CIO (the Trust) for the period 14 November 2023 to 31 October 2024.

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.



Alison Vickers
The Institute of Chartered Accountants in England and Wales

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

4th March 2025

CALL OF THE WILD DEVELOPMENT TRUST CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | Period 14.11.23 to 31.10.24 Total funds £ | Period 1.1.23 to 13.11.23 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|---|---|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 62,229 | - | 62,229 | 9,632 |
| Charitable activities | 2 | | | | |
| Charitable activities | | 3,305 | 49,920 | 53,225 | 38,411 |
| Total | | <u>65,534</u> | <u>49,920</u> | <u>115,454</u> | <u>48,043</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | | 63,338 | 49,920 | 113,258 | 53,195 |
| Other | | (39) | - | (39) | (1,168) |
| Total | | <u>63,299</u> | <u>49,920</u> | <u>113,219</u> | <u>52,027</u> |
| NET INCOME/(EXPENDITURE) | | 2,235 | - | 2,235 | (3,984) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,021 | - | 1,021 | 5,005 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>3,256</u></u> | <u><u>-</u></u> | <u><u>3,256</u></u> | <u><u>1,021</u></u> |

The notes form part of these financial statements

CALL OF THE WILD DEVELOPMENT TRUST CIO

**BALANCE SHEET
31 OCTOBER 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 6 | - | - | - | 1,168 |
| Cash at bank | | 5,431 | - | 5,431 | 3,836 |
| | | <u>5,431</u> | <u>-</u> | <u>5,431</u> | <u>5,004</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (2,175) | - | (2,175) | (3,983) |
| | | <u>3,256</u> | <u>-</u> | <u>3,256</u> | <u>1,021</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>3,256</u> | <u>-</u> | <u>3,256</u> | <u>1,021</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>3,256</u> | <u>-</u> | <u>3,256</u> | <u>1,021</u> |
| NET ASSETS/(LIABILITIES) | | | | | |
| | | <u>3,256</u> | <u>-</u> | <u>3,256</u> | <u>1,021</u> |
| FUNDS | | | | | |
| Unrestricted funds | 8 | | | 3,256 | 1,021 |
| TOTAL FUNDS | | | | | |
| | | | | <u>3,256</u> | <u>1,021</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 4th March 2025 and were signed on its behalf by:



M J Soanes - Trustee

CALL OF THE WILD DEVELOPMENT TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

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

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. Non-refundable grants are recognised upon receipt.

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.

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.

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.

Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

CALL OF THE WILD DEVELOPMENT TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Basic financial liabilities

Basic financial liabilities, including creditors and loans from fellow group companies, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Going concern

The charity meets its day-to-day working capital requirements through support from Call Of The Wild (Development) Ltd, which provides a monthly donation to the charity and will cover any deficit. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. INCOME FROM CHARITABLE ACTIVITIES

| | | Period 14.11.23 to 31.10.24 £ | Period 1.1.23 to 13.11.23 £ |
|--------|-----------------------------------|---|---|
| Grants | Activity Charitable activities | 53,225 | 38,411 |
| | | <u>53,225</u> | <u>38,411</u> |

Grants received, included in the above, are as follows:

| | Period 14.11.23 to 31.10.24 £ | Period 1.1.23 to 13.11.23 £ |
|------------------------------|---|---|
| NPTCBC - Youth Support Grant | 1,875 | 4,082 |
| Cronfa Gymunedol | - | 3,690 |
| Other grants | - | 7,621 |
| Postcode Community Fund | - | 23,018 |
| Shared Prosperity Fund | 49,920 | - |
| NPTCBC | 950 | - |
| C&C Swansea | 480 | - |
| | <u>53,225</u> | <u>38,411</u> |

CALL OF THE WILD DEVELOPMENT TRUST CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 October 2024 nor for the period ended 13 November 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 October 2024 nor for the period ended 13 November 2023.

4. STAFF COSTS

| | Period 14.11.23 to 31.10.24 £ | Period 1.1.23 to 13.11.23 £ |
|-----------------------|---|---|
| Wages and salaries | 17,875 | 13,000 |
| Social security costs | - | 150 |
| | <u>17,875</u> | <u>13,150</u> |

The average monthly number of employees during the period was as follows:

| | Period 14.11.23 to 31.10.24 | Period 1.1.23 to 13.11.23 |
|-----------|--------------------------------------|------------------------------------|
| All staff | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 9,632 | - | 9,632 |
| Charitable activities | | | |
| Charitable activities | <u>38,411</u> | <u>-</u> | <u>38,411</u> |
| Total | <u>48,043</u> | <u>-</u> | <u>48,043</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable activities | 53,195 | - | 53,195 |
| Other | <u>(1,168)</u> | <u>-</u> | <u>(1,168)</u> |
| Total | <u>52,027</u> | <u>-</u> | <u>52,027</u> |
| NET INCOME/(EXPENDITURE) | (3,984) | - | (3,984) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>5,005</u> | <u>-</u> | <u>5,005</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>1,021</u></u> | <u><u>-</u></u> | <u><u>1,021</u></u> |

CALL OF THE WILD DEVELOPMENT TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024

| | | | |
|--|-------------------|-------------------|-------------------|
| 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 2024 | 2023 |
| | | £ | £ |
| Tax | | - | 1,168 |
| | | <u> </u> | <u> </u> |
| 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 2024 | 2023 |
| | | £ | £ |
| Taxation and social security | | 208 | 81 |
| Other creditors | | 1,967 | 3,902 |
| | | <u> </u> | <u> </u> |
| | | <u>2,175</u> | <u>3,983</u> |
| 8. MOVEMENT IN FUNDS | | | |
| | At | Net | At |
| | 14.11.23 | movement | 31.10.24 |
| | £ | in funds | £ |
| | | £ | |
| Unrestricted funds | | | |
| General fund | 1,021 | 2,235 | 3,256 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>1,021</u> | <u>2,235</u> | <u>3,256</u> |

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

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 65,534 | (63,299) | 2,235 |
| Restricted funds | | | |
| Shared Prosperity Fund | 49,920 | (49,920) | - |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>115,454</u> | <u>(113,219)</u> | <u>2,235</u> |

Comparatives for movement in funds

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| | | Net | At |
| | At 1.1.23 | movement | 13.11.23 |
| | £ | in funds | £ |
| | | £ | |
| Unrestricted funds | | | |
| General fund | 5,005 | (3,984) | 1,021 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>5,005</u> | <u>(3,984)</u> | <u>1,021</u> |

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

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 48,043 | (52,027) | (3,984) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>48,043</u> | <u>(52,027)</u> | <u>(3,984)</u> |

CALL OF THE WILD DEVELOPMENT TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024

8. MOVEMENT IN FUNDS - continued

Restricted funds

Shared Prosperity Fund - The grant was used to deliver 11 resilience programmes (5 days each) at 11 schools in Neath Port Talbot and 1 programme for Neath Port Talbot Children's Services.

9. RELATED PARTY DISCLOSURES

Call of the Wild (Development) Ltd is a related party of the charity because two of the trustees are also directors of the company.

At the date of these financial statements, a total of £1,202 (2023: £1,202) was owed to Call Of The Wild (Development) Limited.

During the year Call Of The Wild Development Trust CIO was invoiced £88,612 by Call of the Wild (Development) Limited for resilience programmes for young children.

Call of the Wild (Development) Limited donated £11,399.

10. CHANGE OF ENTITY

On 14 November 2023 Call Of The Wild Development Trust CIC was converted to Call Of The Wild Development Trust CIO.

CALL OF THE WILD DEVELOPMENT TRUST CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 14 NOVEMBER 2023 TO 31 OCTOBER 2024**

| | Period 14.11.23 to 31.10.24 £ | Period 1.1.23 to 13.11.23 £ |
|---------------------------------|---|---|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 11,399 | 9,632 |
| Summer camp income | 50,830 | - |
| | <u>62,229</u> | <u>9,632</u> |
| Charitable activities | | |
| Grants | 53,225 | 38,411 |
| | <u>53,225</u> | <u>38,411</u> |
| Total incoming resources | 115,454 | 48,043 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 17,875 | 13,000 |
| Social security | - | 150 |
| Insurance | 96 | - |
| Sundries | 234 | - |
| Resilience programmes | 53,610 | 37,944 |
| Summer camp | 35,002 | - |
| Subcontractors | 5,160 | - |
| Subscriptions | 60 | - |
| Donations | - | 30 |
| | <u>112,037</u> | <u>51,124</u> |
| Other | | |
| Corporation tax | (39) | (1,168) |
| Support costs | | |
| Governance costs | | |
| Accountancy and legal fees | 1,221 | 1,706 |
| Legal fees | - | 365 |
| | <u>1,221</u> | <u>2,071</u> |
| Total resources expended | 113,219 | 52,027 |
| Net income/(expenditure) | <u>2,235</u> | <u>(3,984)</u> |

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CALL OF THE WILD DEVELOPMENT TRUST CIO**

Independent examiner's report to the trustees of Call Of The Wild Development Trust CIO

I report to the charity trustees on my examination of the accounts of Call Of The Wild Development Trust CIO (the Trust) for the period 14 November 2023 to 31 October 2024.

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.



Alison Vickers
The Institute of Chartered Accountants in England and Wales

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18 February 2025