

REGISTERED CHARITY NUMBER: 1001595

**Report of the Trustees and Unaudited Financial Statements for
the Year Ended 31 October 2022 for The Wild Aid Foundation
Trust**

AJW Accountancy
53 Moorside Road
Brookhouse
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The Wild Aid Foundation Trust

Report of the Trustees for the Year Ended 31 October 2022

The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number

1001595

Principal address

The Hive
Halton Mill, Mill Lane
Halton
Lancaster
Lancashire
LA2 6ND

Trustees

Mr J Hodges
Ms. Claire Naisby
Ms. Sarah Mason
Mr G Stoker

Independent examiner

AJW Accountancy
53 Moorside Road
Brookhouse
Lancaster
Lancashire
LA2 9PJ

OUR CHARITY'S ACTIVITIES BETWEEN NOVEMBER 1st 2021 AND OCTOBER 31st 2022.

In order to achieve the objectives set out below the Trust carried out the following programmes of work in the financial year. However, from April 2020 onwards, due to the Coronavirus crisis, much of our work was curtailed.

Our main income stream is through face-to-face fundraising. Between November 2021 and the end of October 2022 our fundraising capacity maintained between 65% - 75% capacity thereafter. Our charitable work has been adapting to the changing circumstances post Covid-19 pandemic. The nature of our charitable work in the community had been restricted with a reluctance to deliver our workshops in schools. A number of organised events and shows that we would attend ceased functioning. However the charity was able to deliver outdoor educational based sessions in the school year (Summer term 2021) and we were invited to deliver community workshops in schools for the 2023 period. In late October 2022 WildAid re-engaged collaboration with a prison education provider with the aim to deliver an environmental education programme for incarcerated young offenders.

During late 2021 to early 2022 the trustee Board recruited three new trustees to the board which was part of a process of changing the formal structure of the Trust from a registered charity to a Charitable Incorporated Organisation (CIO). The trustee board have been able to review and strengthen the charity's governance in order to start the formal structural changes for the alignment of the charity's objectives for the public benefit.

The charity manager had been able to successfully fundraise £20,000 from the Idris and Margaret Jones Foundation to develop and begin to deliver community workshops for the benefit of wildlife and people and a further £1235 from an Aviva Crowdfunding campaign. In addition to delivering practical conservation work

The Wild Aid Foundation Trust

Report of the Trustees for the Year Ended 31 October 2022

with Wyre Council during 2022, leading and developing community project proposals, updating and strengthening policies and procedures, and managing the charitable objectives of the charity which included managing fundraising campaigns for the wildlife rescue community.

1.0 Structure, Governance and Management

1.1 Recruitment and appointment of new Trustees

Trustees who are elected from the local community.

1.2 Organisational structure

WildAid is governed by a Trustee board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of WildAid and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum 4 times per year, including an AGM, and delegate the day to day operations of the organisation to the Charity Manager. The Trustee board is independent from the senior management.

1.3 The methods adopted for the recruitment and appointment of new trustees:

Adopting new Trustees follows protocol and guidance administered from the Charity Commission and the charity's governing document, a deed of trust which constitutes an unincorporated charity.

1.3.1 Who will do the recruiting and how long will it take:

- Recruiting Trustees is administered by the Charity Manager and will take place throughout the year.

1.3.2 How and where you advertise the position:

- A role description is available for the trustee role which describes the skills and experience needed for the role. Positions for Trustees are advertised via a volunteer recruitment organisation: Reach volunteering: www.reachvolunteering.org.uk

1.3.3 Criteria for shortlists and interviews:

- WildAid follows advisory guidelines administered by the Charity Commission. This examines the eligibility for the role of a new Trustee by law and those restrictions based on the governance and structure of the charity.
- The WildAid trustee board will interview the applicants suitability for the role.
- Wildaid will also carry out a Disclosure and Barring Service check for any new Trustees who may work with children or vulnerable adults.
- Potential trustees will sign a declaration form to confirm that all necessary checks have been made and they can legally accept the appointment.

1.3.4 How you will help new trustees understand the role:

- New Trustees are provided with a comprehensive induction to the charity and the work of WildAid. A new Trustee will receive a guidance / information pack as part of the recruitment process. At this stage a new trustee will also be asked of any particular guidance or training they need to fulfil their commitment. Contacts of all Trustees and contact staff are also administered providing a network of contacts for a new Trustee.

2.0 Risk Management

The Wild Aid Foundation Trust

Report of the Trustees for the Year Ended 31 October 2022

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Charity Manager has worked on a Risk Management exercise. The trustees recognise that any major risks to which the charity is exposed needs to be reviewed and systems put in place to mitigate those risks. To that end, the Charity Manager is continually monitoring and managing the risks to mitigate any key risks.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

2.1 Independent examiner

Andrew Woodcock (AJW Accountancy) represents WildAid as independent examiner for the charity.

3.0 Objectives and Activities

The charity's purpose is:

- *To advance the education of the public in the subject of wildlife education and conservation. Our clients inform us that without our services young people would not be as informed to build a positive relationship with the natural world. This is especially important to our work since the link between animal welfare and young less-informed people is well demonstrated.*

Our work primarily engages with young people, especially the most disadvantaged from across Lancashire, South Cumbria and surrounding areas. By delivering curriculum linked and flexible learning workshops, practical outdoor sessions and events, with education authorities, community groups and partners, the impact of our work reinforces positive stewardship to young people about the natural world and is influential in providing a healthy benefit for wildlife welfare and social engagement.

- *To relieve the suffering of animals and birds of any species who are in need of care and attention and in particular to provide or maintain refuges, animal sanctuaries or hospital or other facilities for the reception and care of unwanted animals and birds of any species and the treatment of sick or ill treated animals or birds until their eventual release back into the wild or otherwise."*

We have a small capacity to support wildlife and rehabilitation across the UK by providing resources that will enable rehabilitators to provide the best care for injured, orphaned and displaced wildlife.

3.1 Volunteers

The charity receives help and support in the form of voluntary assistance in encouraging public participation, advising the public and administering the charity. Our volunteers contributed approximately 100 hours of work during 2021/2022. Between the term November 1st 2021 to October 31st 2022 WildAid had received the following volunteer enquiries and request for an internship:

Volunteering: 4

4.0 Achievements and Performance

WildAid offers the residents of Lancashire, South Cheshire and their surrounding areas a high-quality education service across all key stages and tertiary institutions. In addition the charity provides a range of outreach projects and a service to answer generalist enquiries regarding environmental and wildlife welfare for its beneficiaries.

The Wild Aid Foundation Trust

Report of the Trustees for the Year Ended 31 October 2022

During the 2020/2021 WildAid (November 1st 2021– October 31st 2022):

- Delivered workshops to 410 primary school pupils across Lancashire.
- In collaboration with local authorities and community groups delivered workshops for 170 primary aged children across the Northwest.
- 100% of our primary aged activities have been delivered in areas as identified on the index of multiple deprivation.
- 100% of our tertiary and secondary aged workshops have been delivered in areas as identified on the index of multiple deprivation.
- 0% of our public workshops have been delivered in areas as identified on the index of multiple deprivation.

The areas providing direct engagement within institutions remain the highest areas offering a rewarding experience for our beneficiaries. Whilst having a part time charity manager and a small number of volunteers there has been an increased pressure to see beneficiaries with demand continuing to exceed resources.

The community profile shows that the clients engaging with WildAid education activities live in the Blackpool and Accrington area.

WildAid offers support to small, independent wildlife rescue and rehabilitation centres. WildAid aims to deliver between 3 to 4 fundraising challenges throughout the year with efforts to fundraise for these centres. Fundraising challenges provide resources such as hospital equipment, rescue equipment, enclosure builds and training provision. Despite the financial impact of our fundraising efforts, due to the Covid-19 pandemic, we have been able to administer our commitment to our fundraising challenges for the 2021-2022 period.

Unrestricted funds can be used in accordance with the charitable objectives, where our clients have received educational gains at no charge to them, at the discretion of the Trustees.

5.0 A Summary of the Main Activities of the Charity During the Year 2021/22

5.1 Policy and procedure

WildAid has fulfilled the following administrative achievements:

- Complied with legal obligations to maintain a child protection and safeguarding policy including Disclosure and Barring Service system.
- Maintained Volunteer role descriptions, volunteer policy and volunteer application process.
- Complied with good practice and high standards to maintain a complaints and disciplinary procedure and policy.
- Actioned and completed risk assessment procedures for all activities and roles.
- Complied with legal obligations to maintain an Equal Opportunities Policy.
- Complied with legal obligations to maintain a cookies policy.
- Complied with legal obligations to maintain a data protection policy.
- Complied with legal obligations and good practice to maintain a fundraising policy.
- Complied with good practice and high standards to maintain a cash handling policy.
- Complied with good practice and high standards to maintain a Financial Management and Accounting Policy.
- Complied with legal obligations, good practice and high standards to deliver a contract with WildAid Fundraising Ltd.
- Complied with good practice and high standards to maintain a bullying and intimidation policy.
- Complied with good practice and high standards to deliver a reserves policy.
- Instructed AJW Accountancy to administer an independent examination of the charity's accounts.
- Administered quarterly Trustee meetings and one AGM.

All policies and procedures are regularly monitored and updated.

The Wild Aid Foundation Trust

Report of the Trustees for the Year Ended 31 October 2022

The Trustees have paid due regard to the Charity Commissions guidance on public benefit in deciding the activities undertaken by the charity during the year. The Trustees are satisfied that the information provided in the report and accounts contained therein meet the public benefit reporting requirement.

5.1.1 Volunteers

The charity receives help and support in the form of voluntary assistance in encouraging public participation, advising the public and administering the charity. Through the delivery and advertising of our Volunteer Recruitment package WildAid has received interest from five volunteers who are keen to participate in WildAid operations as and when opportunities arise. Three of the volunteer enquiries had been productive to become operational during 202/2022.

5.1.2 Publicity and promotional material

Our website continues to provide relevant material of interest. Wildaid has produced new publicity material for the fundraising company. We continue to use social media including Facebook, Twitter and Instagram to promote our work and provide interest.

5.1.3 Fundraising

We have been able to conscript evidence of the need of our services based on evaluation following our educational activities as well as responses from networking with the community via community fundraising. This evidence is being used to apply for relevant fundraising grants and fundraising opportunities which will enable our community based work to deliver our objectives. The Charities Aid Foundation (CAF) continues to be the main donor organisation whereby donors can offer donations for our charitable objectives: www.cafonline.org

6.0 Financial review

All necessary steps shall be taken to ensure that at no time within a 3 month period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value service. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' reserves should be maintained equal to three months operating expenditure.

7.0 Principal funding sources

The directors extend their gratitude to WildAid Fundraising Ltd who have continued to support the core operating capacity of the charity.

8.0 Investment policy and objectives

Apart from retaining a nominal amount in reserves each year, most of the charity's funds are to be spent in the short term, resulting in there being no funds for long term investment.

9.0 Future Developments

WildAid aims to continually improve access to its service for beneficiaries. The charity is continually identifying new sources of income generation and continues to lead on, collaborate and establish partnerships to continue the delivery of the charity's services.

9.1 Strategic

- Complete conversion of our status from an unincorporated charity into a Charitable Incorporated Organisation.
- Review and set Aims and Objectives annually.

The Wild Aid Foundation Trust

Report of the Trustees for the Year Ended 31 October 2022

- Projects and Programmes ~ Review existing projects and amend / enhance / improve as necessary ~ Secure continuation funding for existing and new project activities.
- Ensure wide consultation with the broader local community to help influence current and future programmes, projects and activities.
- Keep under review the make-up of the Management Committee in terms of community representation and relevant skills.
- Continue to recruit new Trustees.

Approved by order of the board of trustees on: April 1st 2023

and signed on its behalf by: Jonathan Hodges

The Wild Aid Foundation Trust

Independent Examiner's Report to the Trustees of The Wild Aid Foundation Trust

I report on the accounts for the year ended 31 October 2022 set out on pages six to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AJW Accountancy
53 Moorside Road
Brookhouse
Lancaster
Lancashire
LA2 9PJ

Date: March 2023

The Wild Aid Foundation Trust

Statement of Financial Activities
For the Year Ended 31 October 2022

			31.10.21	31.10.20
			Unrestricted	Total
			fund	funds
INCOMING RESOURCES	Notes		£	£
Incoming resources from generated funds				
Voluntary income			32,538	17,030
Activities for generating funds	2		-	-
Incoming resources from charitable Activities				
Fees for services			60	0
Total incoming resources			32,598	17,030
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income			16,198	15,329
Fundraising trading: cost of goods sold and other costs				-
Charitable activities				
NET INCOMING/(OUTGOING) RESOURCES			16,400	1,701
RECONCILIATION OF FUNDS				
Total funds brought forward			11,232	9,531
TOTAL FUNDS CARRIED FORWARD			27,632	11,232
Fees for services			-	-
Donations			-	-
Governance costs			400	400
Total resources expended			16,598	15,729

The notes form part of these financial statements

			31.10.22	31.10.21
			Unrestricted	Total
			fund	funds
	Notes		£	£
FIXED ASSETS				
Tangible assets	5		-	-
CURRENT ASSETS				
Stocks	6		1,600	1,600
Debtors	7		-	-
Cash at bank and in hand			24,832	8,834
			26,432	10,434
CREDITORS				
Amounts falling due within one year	8		(400)	(400)
NET CURRENT ASSETS			26,032	10,034
TOTAL ASSETS LESS CURRENT LIABILITIES			26,032	10,034
NET ASSETS			26,032	10,034
FUNDS				
Unrestricted funds	9		26,032	10,034
TOTAL FUNDS			26,032	10,034

Balance Sheet At 31 October 2022

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

Jonathan Hodges
Trustee

The notes form part of these financial statements

1	ACCOUNTING POLICIES
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	Accounting convention
	The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.
	Incoming resources
	All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
	Resources expended
	Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.
	Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure

The Wild Aid Foundation Trust

	Tangible fixed assets	
	Depreciation is provided as the following annual rates in order to write off each asset over its estimated useful life.	
	Equipment -	25% on reducing balance
	Stocks	
	Stocks are valued at the lower of cost and net realizable value, after making due allowance for obsolete and slow moving items	
	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	
2	ACTIVITIES FOR GENERATING FUNDS	
		31.10.22
		31.10.21
		£
		£
	Sale of merchandise	-
		-
	Notes to the Financial Statements – continued	
	For the Year Ended 31 October 2022	
3.	TRUSTEE’S REMNUNERATION AND BENEFITS	
	There were no trustee’s remuneration or other benefits for the year ended 31 October 2022 nor for the Year ended 31 October 2021	
	Trustee’s expenses	
	There were no payments made in the year to reimburse expenses incurred on behalf of the charity.	
4.	STAFF COSTS	
		31.10.22
		31.10.21
		£
		£
	Wages and salaries	-
	The average monthly number of employees during the year was as follows:	
		31.10.22
		31.10.21
		-
		-

The Wild Aid Foundation Trust

	No employees received emoluments in excess of £60,000.			
5. TANGIBLE FIXED ASSETS				
				Equipment
				£
	COST			
	At 1 November 2021			-
	Additions			-
	Disposals			-
	At 31 October 2022			-
	DEPRECIATION			
	At 1 November 2021			-
	Charge for the year			-
	Depreciation on disposals			-
	At 31 October 2022			-
	NET BOOK VALUE			
	At 31 October 2022			-
	At 31 October 2021			-
6. STOCKS				
			31.10.22	31.10.21
			£	£
	Stocks		1,600	1,600
Notes to the Financial Statements – continued				
For the Year Ended 31 October 2022				
7	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			31.10.22	31.10.21
			£	£
	Trade debtors			-
	Other debtors and prepayments		-	-
	Tax			-
				-
8	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			31.10.22	31.10.21
			£	£
	Social security and other taxes			-
	Other creditors		-	-
	Accrued expenses		400	400

The Wild Aid Foundation Trust

9	MOVEMENT IN FUNDS		Net	
			movement	
		At 1.11.21	In funds	At 31.10.22
		£	£	£
	Unrestricted funds			
	General fund	10,432	16,000	26,432
	TOTAL FUNDS	10,432	16,000	26,432
	Net movement in funds, included in the above are as follows:			
		Incoming resources	Resources Expended	Movement In funds
		£	£	£
	Unrestricted funds			
	General fund	32,598	(16,598)	16,000
	TOTAL FUNDS	32,598	(16,598)	16,000

The Wild Aid Foundation Trust

Detailed Statement of Financial Activities

	£	£
Charitable activities	-	-
Governance costs		
Accountancy	400	400
Fees and subscriptions	-	-
Total resources expended		
For the year Ended 31 October 2022	17,371	15,829
	31.10.22	31.10.21
INCOMING RESOURCES	£	£
COVID Grant	-	-
Voluntary income		
Donations	32,538	17,030
Activities for generating funds	-	-
Sale of merchandise		
Incoming resources from charitable activities		
Fees for services	60	-
Total incoming resources	32,598	17,030
RESOURCES EXPENDED		
Costs of generating voluntary income		
Event costs and advertising	900	1,400
Subcontractors	12,057	11,520
Wages		
Bank charges	-	-
Rent, rates and water	1,342	1,010
Insurance	635	705
Printing, postage and stationery	-	-
Telephone	343	358
Sundries	-	-
Travel and accommodation	313	-
Accountancy	400	400
Depreciation of equipment		-
Website / software	477	336
	17,567	15,729
Fundraising trading: cost of goods sold and other costs		
Purchases	130	-
Charitable activities		
Consumables	-	-
Grants to institutions	-	-
Net (expenditure)/income	16,000	1,301

The Wild Aid Foundation Trust
