

**THE WILDLIFE HABITAT CHARITABLE TRUST**

**Charity number 1013816**

**Financial Statements**

**For the Year Ended 31 December 2021**

**The Wildlife Habitat Charitable Trust**

**For the year ended 31 December 2021**

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## **The Wildlife Habitat Charitable Trust**

### **Annual Report for the Year Ended 31 December 2021**

The trustees present their report along with the financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

#### **Constitution and objects**

The Wildlife Habitat Charitable Trust was constituted by a deed of trust dated 16 July 1992 at the wish of the members of the British Association for Shooting and Conservation ("BASC").

The main object of the charity is to establish, support and maintain special protection areas for the conservation and control of wildlife and their habitat. It is also concerned with wildlife educational studies, the promotion of conservation and associated research.

The objects of the charity are mainly achieved by making grants and loans to organisations, local, national and international, which then go on to supervise projects at a local level.

#### **Legal and administrative information**

The charity is administered by a board of trustees and at 31 December 2021 the trustees were:

CJ Bedell (Chair)  
EG Cameron  
C Sadler  
J Bracegirdle  
R Hearn  
B Johnson  
D Stewart

Charity Registered Number: 1013816

Address: Marford Mill  
Rossett  
Wrexham  
LL12 0HL

Secretary: P Williamson  
Examiner: WR Partners  
Chartered Accountants  
Belmont House  
Shrewsbury Business Park  
Shrewsbury  
SY2 6LG

Bankers: National Westminster Bank plc  
33 Lord Street  
LL11 1LP

**The Wildlife Habitat Charitable Trust**  
**Annual Report for the Year Ended 31 December 2021**

**Structure, Governance and Management**

The Trust is an unincorporated charity constituted under a Trust deed dated 16 July 1992 and is a registered charity, number 1013816.

The charity is run on a daily basis by staff employed by the British Association for Shooting and Conservation; these comprise the Director of Conservation and other members of the conservation and land management department, BASC Head of Finance and members of the accounts department and a secretary as well as members of the media and communications team. BASC staff act under the directions of the trustees and the transactions were authorised by Mr Caroline Bedell BASC's Executive Director of Conservation. No charges are made for these services.

The trustees aim to meet three times a year to authorise applications for assistance and to monitor the progress of the trust. Other and urgent business is dealt with by correspondence. Trustees are selected by personal recommendation and then approved by the other trustees.

**Objectives and Activities for the Public Benefit**

The objects of the Wildlife Habitat Charitable Trust ("WHCT") are to receive grants and donations from individuals as well as governmental and other charitable bodies, and to administer grants to assist and support educational and research projects relevant to wildlife conservation in the UK and overseas.

The Trustees confirm that when reviewing the WHCT's aims and objectives and in planning future activities and grant-making policy for the year they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

**Grant Making Policy**

The charity invites applications for assistance by advertising its existence through BASC publications, the BASC website and through game fairs and related countryside events.

The trustees, who research them with the assistance of BASC staff, consider all grant applications. Grants may be made as contributions towards the cost of conservation projects in the UK or overseas, as contributions to the purchase by other organisations of land to be used by them for conservation or research and educational purposes, or as loans to organisations wishing to purchase such land.

**Financial Review**

During the year the charity received investment income of £1,033 (2020 - £1,607).

The Trustees will continue in their aim to raise awareness of the charity both in the UK and overseas and in so doing to expand both its income generating and conservation support activities. In 2021, they made approaches to UK and overseas organisations inviting applications for grants. A grant of £3,000 was made to Derrylin Wildfowlers club for a continuing Breeding Waders project, £25,000 to The Moorland Association to support their Hen Harrier Brood management trial, £5,000 to Lough Erne Wildfowling council for the Boa Island Wader recovery project, £14,521 to Migratory Birds - Vilnius in Lithuania for sustainable management of key habitats for breeding and migratory waterbirds and £23,013 to Gloucestershire Wildfowling and Conservation Association for the creation of new wetlands ponds. £30,582 was granted to Barton and Humber Wildfowlers, £68,000 to Wildfowl and Wetlands trust and £50,185 to the Waterfowlers Network. These were all used to increase and maintain wetlands habitats.

**The Wildlife Habitat Charitable Trust**  
**Annual Report for the Year Ended 31 December 2021**

**Investment Policy**

There are no restrictions on the charity's powers to invest. The investment policy is to obtain the best possible return on funds while ensuring their reasonable security and maintaining them as readily accessible.

**Reserves Policy**

The trustees are adopting a careful approach to the retention of reserves since they recognise that the planned expansion of the trust will initially require the application of reserves. They are concerned that during this time the trust holds sufficient funds to cover management, administration and support costs and to respond to emergency applications for grants that may arise from time to time. The reserve policy was updated in 2019 and reviewed and updated again in 2020 and 2021.

The free reserves of the charity for the year ended 31 December 2021 are £72,790 (2020:£148,305)

**Risk Management**

The trustees have identified the major strategic, business and operational risks that the charity faces and confirm that these are monitored on a regular basis.

**Trustees' responsibilities in relation to the financial statements**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees and signed on its behalf by:

.....  
CJ Bedell

Date 29th September 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WILDLIFE HABITAT CHARITABLE TRUST**

### **For the year ended 31 December 2021**

The trustees present their report along with the financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's trust deed and applicable law.

### **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 needed.

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 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 statement 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 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.

Jane Tweedie            BSc FCA DChA



ON BEHALF OF WR Partners

Chartered Accountants  
Belmont House  
Shrewsbury Business Park

Date 6 October 2022

**The Wildlife Habitat Charitable Trust**  
**Statement of financial activities**  
**For the year ended 31 December 2021**

	Notes	Unrestricted fund	Restricted fund	Total	Total
		£	£	2021 £	2020 £
<b>Income</b>					
Donations and gifts		108,672	-	<b>108,672</b>	<b>50,114</b>
Gift Aid		-	-	-	<b>4</b>
Investment income	2	1,033	-	<b>1,033</b>	<b>1,607</b>
<b>Total income</b>		<b>109,705</b>	<b>-</b>	<b>109,705</b>	<b>51,725</b>
<b>Expenditure</b>					
Expenditure on charitable activities	3	223,853	-	<b>223,853</b>	<b>37,683</b>
<b>Total expenditure</b>		<b>223,853</b>	<b>-</b>	<b>223,853</b>	<b>37,683</b>
<b>Net income and net movement funds</b>		<b>(114,148)</b>	<b>-</b>	<b>(114,148)</b>	<b>14,042</b>
Fund balances b/fwd at 1 January		450,860	94,500	<b>545,360</b>	<b>531,318</b>
Fund balances c/fwd at 31 December		336,712	94,500	<b>431,212</b>	<b>545,360</b>

The notes on pages 9 to 12 form an integral part of these accounts

**The Wildlife Habitat Charitable Trust  
Balance Sheet at 31 December 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible fixed assets	5	137,382	137,382
<b>Current assets</b>			
Debtors		930	836
Due from BASC		-	50,000
Due from WHCST		13	15
Barton on Humber Loan		73,320	79,990
Cash at bank		236,122	279,137
		<u>310,385</u>	<u>409,978</u>
<b>Creditors:</b>			
Amounts falling due within one year	6	(16,555)	(2,000)
		<u>293,830</u>	<u>407,978</u>
<b>Net current assets</b>			
		<u>431,212</u>	<u>545,360</u>
<b>Net assets</b>			
Unrestricted			
Restricted Sporting Rights Fund	7	94,500	94,500
Income Funds	8		
Designated Funds	8	221,040	259,673
General Funds	8	115,672	191,187
		<u>431,212</u>	<u>545,360</u>
Total charity funds		<u>431,212</u>	<u>545,360</u>

Approved by the board of Trustees and authorised and issued on  
and signed on its behalf by CJ Bedell.

.....  
CJ Bedell

Date 29th September 2022

The notes on pages 9 to 12 form an integral part of these accounts

**The Wildlife Habitat Charitable Trust**  
**Notes to the accounts**  
**For the year ended 31 December 2021**

**1. ACCOUNTING POLICIES**

**a) Basis of accounting**

The accounts have been prepared on the historical cost basis of accounting, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reports Standard applicable in the UK and Republic of Ireland (FRS 102 2019) and the Charities Act 2011 and applicable regulations. The Trust constitutes a public benefit as defined by FRS 102 October 2019 and the trustees consider the Trust is a going concern with quarterly financial reporting.

**b) Income**

Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Gift Aid

Gift Aid is taken into account in the period in which the qualifying donations were received.

Rentals Receivable

Rent receivable is taken to credit in the Statement of Financial Activities when it falls due to be paid.

**c) Grants payable and Designated funds**

Grants of assistance are approved by the Trustees and recognised in the Statement of Financial Activities when payable. The Trustees retain the right to withdraw grant offers in the case of any grant that is subject to the fulfilment by the beneficiary of any conditions. Any approved grants that have not been paid at the year end are recognised by a transfer to Designated Funds (as shown in notes 7 & 8), in order to identify the portion of unrestricted funds which is not contractually committed.

**d) Intangible assets**

Intangible assets are stated in the balance sheet at their gross cost to the charity. The intangible asset comprises sporting rights the cost of which is not amortised in the accounts on the basis that as a right over the land it has an indefinite useful economic life.

**2. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
Bank interest receivable	33	607
Elks Head shooting rent	1,000	1,000
	<u>1,033</u>	<u>1,607</u>

**The Wildlife Habitat Charitable Trust**  
**Notes to the accounts - continued**  
**For the year ended 31 December 2021**

**3. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Institutional Grants:</b>		
Grants		
Barton on Humber WF	30,582	
Wildfowl & Wetlands Trust	68,000	
Gloucester WF	23,013	900
Moorlands Association	25,000	25,000
Lough Ern WF	5,000	5,000
Derrylin Gub Club	3,000	3,000
Waterfowlers Network	50,185	
Preston & District W/F Accociation	1,436	
Lithuania	14,521	
<b>Governance costs</b> (see note 4)	3,116	3,783
	<hr/>	<hr/>
	223,853	37,683
	<hr/> <hr/>	<hr/> <hr/>

**4. GOVERNANCE COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent Examiner Fees	1,056	1,000
Bank Charges	83	81
Trustee training		95
Site Visits	736	
Insurances	836	887
Legal fees	405	1,720
	<hr/>	<hr/>
	3,116	3,783
	<hr/> <hr/>	<hr/> <hr/>

**5. INTANGIBLE FIXED ASSETS**

	<b>£</b>	<b>£</b>
<b>Cost</b>		
Sporting rights over Ballyscullion Park	137,382	137,382
	<hr/> <hr/>	<hr/> <hr/>

In 1998 the charity purchased the sporting rights over 527 acres at Ballyscullion Park, Lough Beg National Nature Reserve in Northern Ireland. The purchase was financed by designated funds of £42,882 and a grant from the Environment and Heritage Service in Northern Ireland of £94,500. The grant is subject to repayment if the rights are disposed of and accordingly has been treated as a restricted capital fund (note 10).

The charity grants licences to local shooting clubs at below the commercial rate in return for those clubs carrying out the local management of the sporting rights.

The charity requires the written consent of the Environment and Heritage Service to vary the purposes to which the shooting rights are put, and on this basis the asset is considered to be a restricted asset.

**The Wildlife Habitat Charitable Trust**  
**Notes to the accounts - continued**  
**For the year ended 31 December 2021**

**6. CREDITORS**

**Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prior year Accountancy fee	978	
Migratory Birds - Vilnius	14,521	
Accrued charges	1,056	2,000
	<u>16,555</u>	<u>2,000</u>

**7. RESTRICTED FUNDS**

	Balance at 1 Jan 2021	Movement in resources during 2021	Balance at 31 Dec 2021
	£	£	£
Sporting Rights fund:			
Grant received	94,500	-	94,500
	<u>94,500</u>	<u>-</u>	<u>94,500</u>

The Sporting Rights Fund was established to provide for the purchase of sporting rights over Ballyscullion Park (note 5). It comprises the grant of £94,500 received from the Environment and Heritage Service, Northern Ireland, provided to assist in this purchase. The grant is repayable if conditions laid down by the Environment and Heritage Service are not met. The fund is a capital fund.

**8. UNRESTRICTED FUNDS**

	1 Jan 2021	during 2021	Transfer	31 Dec 2021
	£	£	£	£
General	191,187	(75,515)		115,672
Designated	259,673	(38,633)		221,040
	<u>450,860</u>	<u>(114,148)</u>	<u>-</u>	<u>336,712</u>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Intangible Fixed Assets	Assets	Total Assets
	£	£	£
Restricted Funds:			
Sporting Rights Fund	94,500	-	94,500
Unrestricted Funds:			
General Funds	42,882	72,790	115,672
Designated funds	-	221,040	221,040
	<u>137,382</u>	<u>293,830</u>	<u>431,212</u>

**The Wildlife Habitat Charitable Trust**  
**Notes to the accounts - continued**  
**For the year ended 31 December 2021**

**10. RISK MANAGEMENT**

*The charity like the country, has been impacted by the Covid-19 pandemic. The Trustees have assessed the potential impact on the future operations of the charity, taking into account its underlying financial resources and strength. They have taken proactive steps to manage the financial consequences to help ease the impact of the Coronavirus outbreak. (Include detail if required) The Trustees consider the charity to be well positioned to manage the current situations and secure*

**11. CONNECTED PERSONS (RELATED PARTIES)**

The Wildlife Habitat Charitable Trust came into being as a result of a desire expressed by the members of the British Association for Shooting and Conservation to form a trust to fund charitable conservation

The Trustees during the year were:

CJ Bedell (Chair)  
EG Cameron  
C Sadler  
J Bracegirdle  
R Hearn  
D Stewart  
B Johnson

The Wildlife Habitat (Conservation Stamp) Trust and The Wildlife Habitat Trust were also formed at the express wish of BASC members and share some Trustees in common with the charity.

Employees of BASC provide administrative, accounting and secretarial services to the charity as and when required. No charges are made for this service.

To the extent that any other transactions have taken place with the above trusts and with BASC, these are disclosed on the face of the accounts and are on normal arms-length terms.

The Trustees did not receive any reimbursement of expenses or any fees during the year.

**11. CONTINGENT LIABILITIES**

**12. DONATED SERVICES**

Employees of BASC provide administrative, accountancy and secretarial services to WHCT if required. No charge is made for these services.