

Southern Wildlife Ambulance Network (The Fox Project)

Financial Statements

For the Year Ending

5 April 2021

JANE ASCROFT ACCOUNTANCY LIMITED

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

Southern Wildlife Ambulance Network (The Fox Project)

Financial Statements

Year Ended 5 April 2021

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Southern Wildlife Ambulance Network (The Fox Project)

Trustees' Annual Report

Year Ended 5 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

Objectives and Activities

The objectives of the charity are education, advice and rescue of wildlife

It was established in 1991 as a specialist wildlife information bureau and fox deterrence consultancy, we have since additionally incorporated a Wildlife Hospital since 1993 which, today - admits and treats around 800 foxes per year, including 250 cubs.

Main activities

The Wildlife Information Bureau - regularly advises national and local government and all areas of the media as well as providing information to the public on all aspects of the Red Fox.

Our fox deterrence consultancy - provides Do-it-Yourself information on simple, humane and non-lethal methods of resolving conflict with urban foxes. To that end, it works with, and recommends professional call-out consultancies that provenly share our ethic, which excludes both destruction and relocation and precludes co-operation with bodies that operate such systems.

The Wildlife Ambulance Service - operates over a 60 x 70 mile range over parts of Kent, Surrey, East and West Sussex and South East London, dealing with sick and injured foxes and abandoned fox cubs and working with a large team of local volunteer rescuers, fosterers and rehabbers to provide for their care, treatment and rehabilitation back into the wild.

Public Benefit

The Trustees are aware of their responsibilities in terms of public benefit and have had regard to the guidance issued by the Charity Commission on public benefit.

Contribution made by volunteers

The Fox Project does not receive financial support from national or local governments. It relies entirely on donations from supporters, the general public and for specific projects, from grant making trusts.

Numerous Volunteers Operating Under Staff and Trustees Guidance.

The Intensive Care Unit where volunteers clean and feed recovering casualties twice daily.

Rescuers: A keen rescuer will be kitted out with a carry cage and a landing net, after which they would be contacted by the duty ambulance driver to assist with any foxes in need of rescue in their area.

Fosterers - we build pens in fosterers' gardens where they can look after recovering adult casualties or groups of cubs until they get released.

Fundraisers: We operate a system of local fundraising groups, each of which organises their own events or comes together with others for larger projects. Fundraising schemes will include street collections, supermarket customer check-out bag packing, information and sales stalls at local fetes, shows etc., pub quizzes, sponsored events, school no-uniform days and raffles.

Southern Wildlife Ambulance Network (The Fox Project)

Trustees' Annual Report (*continued*)

Year Ended 5 April 2021

Achievements and Performance

Due to Covid we have had limited activities and achievements.

The main ones are as follows:

- 1) Steve Backshall's Fantastic Foxes series being aired on TV, September 2021. This featured the fox project extensively with interviews and footage of our work.
- 2) Achieved over 420,000 followers on Facebook
- 3) Over 12,400 followers on our Instagram page
- 4) April 2021 one of our cub rescue stories was featured in the Daily Mirror.

<https://www.mirror.co.uk/news/uk-news/family-surprised-saddened-disturb-adorable-24016649.amp>

Financial Review

Income generated during the year was £455,969 (2020 - £269,766)

Cash at bank and in hand as of 5th April 2021 was £790,929 (2020 - £689,118)

Reserves policy

We maintain a minimum £340,000 bolster - which is the figure needed to survive for 12 months if no further income was forthcoming.

Principal funding sources

- Supporter Database
- Legacy Income
- Grant Seeking
- Volunteer Initiatives
- Website and online shop
- Schemes such as: Day out with ambulance driver

Structure, Governance and Management

The charity was registered in 1995 as an unincorporated charity with charity number 1044928.

Trustees are appointed by majority invitation of existing trustees. Trustees are expected to introduce themselves to all aspects of charity activity.

Day to day decisions made by appointed staff within parameters. Established by trustees.

Southern Wildlife Ambulance Network (The Fox Project)

Trustees' Annual Report (*continued*)

Year Ended 5 April 2021

Reference and Administrative Details

Registered charity name Southern Wildlife Ambulance Network (The Fox Project)

Charity registration number 1044928

Principal office Unit 29b, 39a Maidstone Road
Paddock Wood
Kent
TN12 6DG

The Trustees

Claire Mortlock
Dr Philip John Anscombe (Chair)
Paul White
Caroline Wetton
Denise Humphries

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

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

Dr Philip John Anscombe (Chair)
Trustee

Southern Wildlife Ambulance Network (The Fox Project)

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

Year Ended 5 April 2021

I report to the trustees on my examination of the financial statements of Southern Wildlife Ambulance Network (The Fox Project) ('the charity') for the year ended 5 April 2021.

Responsibilities and Basis of Report

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

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

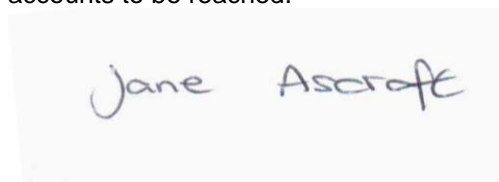
Independent Examiner's Statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

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

Southern Wildlife Ambulance Network (The Fox Project)

Statement of Financial Activities

Year Ended 5 April 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	431,109	431,109	256,229
Other trading activities	5	24,639	24,639	12,555
Investment income	6	221	221	982
Total income		<u>455,969</u>	<u>455,969</u>	<u>269,766</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	2,605	2,605	2,994
Costs of other trading activities	8	20,772	20,772	17,786
Expenditure on charitable activities	9,10	311,308	311,308	284,048
Other expenditure	11	5,674	5,674	34,417
Total expenditure		<u>340,359</u>	<u>340,359</u>	<u>339,245</u>
Net income/(expenditure) and net movement in funds		<u>115,610</u>	<u>115,610</u>	<u>(69,479)</u>
Reconciliation of funds				
Total funds brought forward		715,264	715,264	784,743
Total funds carried forward		<u>830,874</u>	<u>830,874</u>	<u>715,264</u>

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

The notes on pages 7 to 14 form part of these financial statements.

Southern Wildlife Ambulance Network (The Fox Project)

Statement of Financial Position

5 April 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	16	25,470	17,260
Current Assets			
Debtors	17	15,075	9,186
Cash at bank and in hand		790,929	689,118
		<u>806,004</u>	<u>698,304</u>
Creditors: amounts falling due within one year	18	<u>600</u>	<u>300</u>
Net Current Assets		<u>805,404</u>	<u>698,004</u>
Total Assets Less Current Liabilities		<u>830,874</u>	<u>715,264</u>
Net Assets		<u>830,874</u>	<u>715,264</u>
Funds of the Charity			
Unrestricted funds		<u>830,874</u>	<u>715,264</u>
Total charity funds	20	<u>830,874</u>	<u>715,264</u>

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

Dr Philip John Anscombe (Chair)
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Southern Wildlife Ambulance Network (The Fox Project)

Notes to the Financial Statements

Year Ended 5 April 2021

1. General Information

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

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

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

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

Going Concern

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

Judgements and Key Sources of Estimation Uncertainty

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

Fund Accounting

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

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

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

Southern Wildlife Ambulance Network (The Fox Project)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2021

3. Accounting Policies *(continued)*

Income

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

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

Expenditure

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

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

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

Tangible Assets

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

Southern Wildlife Ambulance Network (The Fox Project)

Notes to the Financial Statements *(continued)*

Year Ended 5 April 2021

3. Accounting Policies *(continued)*

Depreciation

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

Motor vehicles - 20% straight line

Impairment of Fixed Assets

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

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

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

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

Debtors

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

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

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Southern Wildlife Ambulance Network (The Fox Project)

Notes to the Financial Statements (continued)

Year Ended 5 April 2021

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

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

4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations and gifts	251,395	251,395	106,797	106,797
Gift aid	15,075	15,075	9,186	9,186
Legacies				
Legacies	148,907	148,907	140,246	140,246
Grants				
Canterbury City	10,000	10,000	–	–
Big Wild Thought	4,432	4,432	–	–
Born Free	1,000	1,000	–	–
Walker Trust	300	300	–	–
	<u>431,109</u>	<u>431,109</u>	<u>256,229</u>	<u>256,229</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Merchandise	23,685	23,685	11,707	11,707
Other income from other trading activities	954	954	848	848
	<u>24,639</u>	<u>24,639</u>	<u>12,555</u>	<u>12,555</u>

Southern Wildlife Ambulance Network (The Fox Project)

Notes to the Financial Statements (continued)

Year Ended 5 April 2021

6. Investment Income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	<u>221</u>	<u>221</u>	<u>982</u>	<u>982</u>

7. Costs of Raising Donations and Legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of raising donations and legacies - Donations	<u>2,605</u>	<u>2,605</u>	<u>2,994</u>	<u>2,994</u>

8. Costs of Other Trading Activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Stock for online shop	8,091	8,091	9,576	9,576
Merchandise	<u>12,681</u>	<u>12,681</u>	<u>8,210</u>	<u>8,210</u>
	<u>20,772</u>	<u>20,772</u>	<u>17,786</u>	<u>17,786</u>

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Charitable expenditure (see page 17)	<u>311,308</u>	<u>311,308</u>	<u>284,048</u>	<u>284,048</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Total funds 2021	Total fund 2020
	£	£	£
Charitable expenditure (see page 17)	<u>311,308</u>	<u>311,308</u>	<u>284,048</u>

Southern Wildlife Ambulance Network (The Fox Project)

Notes to the Financial Statements (continued)

Year Ended 5 April 2021

11. Other Expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other expenditure	5,674	5,674	4,730	4,730
Solicitors' fees	–	–	27,411	27,411
Refunds due to Covid	–	–	2,276	2,276
	<u>5,674</u>	<u>5,674</u>	<u>34,417</u>	<u>34,417</u>

12. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	4,801	5,072
Gains on disposal of heritage assets	<u>(961)</u>	<u>–</u>

13. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>300</u>

14. Staff Costs

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

	2021 £	2020 £
Wages and salaries	142,853	148,657
Social security costs	8,930	10,185
Employer contributions to pension plans	<u>10,516</u>	<u>10,961</u>
	<u>162,299</u>	<u>169,803</u>

The average head count of employees during the year was 8 (2020: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Fundraising	1	1
Charitable activities	4	3
Governance	<u>3</u>	<u>3</u>
	<u>8</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee Remuneration and Expenses

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

Southern Wildlife Ambulance Network (The Fox Project)

Notes to the Financial Statements (continued)

Year Ended 5 April 2021

16. Tangible Fixed Assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 6 April 2020	2,800	26,889	29,689
Additions	–	22,085	22,085
Disposals	–	(18,969)	(18,969)
At 5 April 2021	<u>2,800</u>	<u>30,005</u>	<u>32,805</u>
Depreciation			
At 6 April 2020	–	12,429	12,429
Charge for the year	–	4,801	4,801
Disposals	–	(9,895)	(9,895)
At 5 April 2021	<u>–</u>	<u>7,335</u>	<u>7,335</u>
Carrying amount			
At 5 April 2021	<u>2,800</u>	<u>22,670</u>	<u>25,470</u>
At 5 April 2020	<u>2,800</u>	<u>14,460</u>	<u>17,260</u>

17. Debtors

	2021 £	2020 £
Gift aid recoverable	<u>15,075</u>	<u>9,186</u>

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>600</u>	<u>300</u>

19. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,516 (2020: £10,961).

Southern Wildlife Ambulance Network (The Fox Project)

Notes to the Financial Statements (continued)

Year Ended 5 April 2021

20. Analysis of Charitable Funds

Unrestricted funds

	At 6 April 2020 £	Income £	Expenditure £	At 5 April 2021 £
General funds	<u>715,264</u>	<u>455,969</u>	<u>(340,359)</u>	<u>830,874</u>

	At 6 April 2019 £	Income £	Expenditure £	At 5 April 2020 £
General funds	<u>784,743</u>	<u>269,766</u>	<u>(339,245)</u>	<u>715,264</u>

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	25,470	25,470
Current assets	806,004	806,004
Creditors less than 1 year	<u>(600)</u>	<u>(600)</u>
Net assets	<u>830,874</u>	<u>830,874</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	17,260	17,260
Current assets	698,304	698,304
Creditors less than 1 year	<u>(300)</u>	<u>(300)</u>
Net assets	<u>715,264</u>	<u>715,264</u>

Southern Wildlife Ambulance Network (The Fox Project)

Management Information

Year Ended 5 April 2021

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

Southern Wildlife Ambulance Network (The Fox Project)

Detailed Statement of Financial Activities

Year Ended 5 April 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations and gifts	251,395	106,797
Gift aid	15,075	9,186
Legacies	148,907	140,246
Canterbury City	10,000	–
Big Wild Thought	4,432	–
Born Free	1,000	–
Walker Trust	300	–
	<u>431,109</u>	<u>256,229</u>
Other trading activities		
Merchandise	23,685	11,707
Other income from other trading activities	954	848
	<u>24,639</u>	<u>12,555</u>
Investment income		
Bank interest receivable	221	982
	<u>221</u>	<u>982</u>
Total income	<u><u>455,969</u></u>	<u><u>269,766</u></u>

Southern Wildlife Ambulance Network (The Fox Project)

Detailed Statement of Financial Activities (continued)

Year Ended 5 April 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Cost of raising donations	<u>2,605</u>	<u>2,994</u>
Costs of other trading activities		
Stock for online shop	8,091	9,576
Merchandise	<u>12,681</u>	<u>8,210</u>
	<u>20,772</u>	<u>17,786</u>
Expenditure on charitable activities		
Salaries	142,853	148,657
Employer's NIC	8,930	10,185
Pension costs	10,516	10,961
Ambulance, fuel and maintenance	19,700	25,558
Consultancy	6,415	10,938
Office, information bureau, communications	52,306	17,556
Depreciation	4,801	5,072
Profit on disposal of assets	(961)	–
Veterinary, feed, animal housing	<u>66,748</u>	<u>55,121</u>
	<u>311,308</u>	<u>284,048</u>
Total expenditure	<u>340,359</u>	<u>339,245</u>
Net income/(expenditure)	<u>115,610</u>	<u>(69,479)</u>
