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Charity Registration No. 1138944

Company Registration No. 07026228 (England and Wales)

THE WILDLIFE AID FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity name	The Wildlife Aid Foundation
Trustees	M Cuthbert M Sahota Dr H Donald J Wickes
Charity number	1138944
Company number	07026228
Principal address & registered office	Randalls Farmhouse Randalls Road Leatherhead Surrey England KT22 0AL
Auditor	Ward Williams Limited Belgrave House 39-43 Monument Hill Weybridge Surrey KT13 8RN
Bankers	HSBC Bank Plc
Solicitors	Bircham Dyson Bell and Pitmans 50 Broadway London SW1H 0BL
Resident veterinary surgeon	Raul Romero Reyes
Linked Charity	Wildlife Aid (Charity number 1138944-1)

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THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
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THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also directors for the purposes of company law, present their report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Wildlife Aid Foundation's governing document, the Companies Act 2006 and "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)" (published in October 2019).

Objectives and activities

Objectives and aims
The objectives of the Charity, as set out in the memorandum and Articles of Association, are:-

1) The rescue, care and rehabilitation of British wild creatures of all kinds which are unable to fend for themselves for reasons of sickness, injury, abandonment or suffering.

2) The promotion for the benefit of the public of the conservation, protection and improvement of the natural environment, including the natural habitat of British wild creatures of all kinds, and the promotion of bio diversity.

3) The promotion of humane behaviour towards animals by:-
- Educating the public in matters pertaining to animal welfare in general and the protection of wild animals and their natural habitat in particular, through all available media forms
- Providing advice, assistance, training and support to members of the public and/or organisations who require such advice, assistance, training and support in connection with British wild animal welfare and;
- Undertaking research into matters pertaining to British wild animal welfare in general and the protection of British wild animals and their natural habitat in particular.

Public benefit
In meeting the Charity's objectives, the Wildlife Aid Foundation's public benefit aim is to bring a greater awareness to the general plight of British wildlife and the need to provide the necessary protection to both ordinary and endangered species where required. The Charity's strategy is to promote this by broadcasting its message through various media platforms and its program of providing up to date information and talks on wildlife related matters. The achievement of its objective can be measured by the success of its online presence and Youtube channel, which attracts considerable audiences worldwide.

In the furtherance of these aims The Wildlife Aid Foundation's Trustees have complied with the duty in s.4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and relevant sub-sector guidance concerning the operation of the Public Benefit requirement under that Act.

Volunteers
The Charity relies significantly on its unpaid volunteer work force who provide valuable assistance in running the daily operational and administration functions of the Charity. It is difficult to quantify the economic value that these volunteers contribute to the charity. Their contribution is significant as without them, the Charity would not be able to function as effectively as it does.

The Charity would like to also pay thanks to a considerable number of veterinary consultants who provided their services to the Charity on a pro bono basis.

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Achievements and performance

Charitable activities

The main areas of charitable activity are the provision of all aspects of care, treatment and rehabilitation of all kinds of British wild creatures.

In early 2018, the Charity finalised the purchase of a 20-acre site of land near to its current base with a view to developing a new, purpose-built headquarters to replace the existing facilities which had become increasingly cramped and in need of replacement. Initial development works commenced in 2020 regarding phase 1 of this project, which involves groundworks, building platforms and wetland works. These phase 1 works were completed, with phase 2 architectural works commencing during 2022 and further phases following in the prior year. These original plans have since been amended due to escalating costs and focus has instead turned to the renovation at Randalls Farm. This means that the 20-acre site will continue to only be used by the Charity for rewilding, rehabilitation, and educational purposes.

In 2024, the Charity agreed an option to purchase the existing headquarter premises at Randalls Farmhouse. During the year, the Charity completed on the purchase and as a consequence of this, and the escalating costs of the 20-acre site, the Charity is now planning the renovation of Randalls Farm to ensure that the whole site is fit for purpose for the future. Works at Randalls Farm are expected to commence in 2027.

The Charity during the year continued with its fundraising efforts to build an appropriate designated reserve which will be used for the purposes of the above future plans and developments.

Simon Cowell

In June 2024, Simon Cowell, conservationist, founder, former trustee and CEO of the Charity, sadly passed away after a brave battle with cancer. Simon was one of the UK's most respected conservationists and a passionate advocate for wildlife protection and environmental causes. He dedicated his life to British wildlife and worked tirelessly to ensure countless injured and orphaned animals were given a second chance in the wild through rescue, clinical treatment, and rehabilitation.

He campaigned relentlessly to raise awareness of the plight of wildlife and the importance of all species. Simon believed that every animal matters. He was committed to redressing the damage man has done to the environment. He was passionate about the importance of environmental education and hopeful for a future in which man respects and protects the natural world.

Outreach

The outreach of the Charity is based on informal education and informing the general public of the state of wildlife in general. An open day is held each year to advertise the work of the Charity and give similarly minded organisations a forum to explain their work.

Accounts and administration

The Charity could not survive without the support of its many volunteers whose dedication to the aims of the Charity is so much appreciated. In particular the Trustees would like to record their thanks to Brenda Ackerman who deals with the accounts, administration and payroll. Since she first became involved with the Charity her time commitment has grown substantially but she continues to deal with the increased workload with efficiency and good humour.

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Fund raising events
Fund raising is very important to The Wildlife Aid Foundation as this is one way we increase public awareness of the Charity, gain new members and volunteers, and raise money to help us in our vital work. The team of fundraisers have worked exceptionally hard during the year attending as many events as possible.

At the end of 2017, we embarked on a capital fundraising project to build the Wildlife Aid Centre, which was to be the Charity's new headquarters comprising publicly accessible wetlands, an education centre and a state-of-the-art wildlife hospital and training centre. The projected costs of this new centre continued to increase in recent years. As a result of these escalating costs, a decision was made to focus instead on the full renovation at Randalls Farm, to ensure the good work of the Charity can continue in the future.

One of the main priorities for the Trustees is to ensure a sustainable future for the Charity. In May 2024, with the health of founder, CEO and trustee Simon Cowell rapidly deteriorating, the Charity entered into an option to purchase from Simon the land and buildings at Randalls Farm, which is where the Charity operates from, as well as being home to Simon and his partner. An initial payment of £200,000 was made by the Charity to Simon in order to secure this option. This option was triggered by the death of Simon in June 2024, and it has been exercised by the Charity. During 2025, the Charity has completed on the purchase of Randalls Farm with a payment of £1.9million to Simon's estate. The Charity will now use the funds raised for the significant renovation costs that will be required to make the whole site fit for purpose for the future.

The Charity, given it has now secured ownership of Randalls Farm, is reviewing the overall plan for the site at 20-acres, to ensure it supports the main headquarters of the Charity which will now remain at Randalls Farm.

Fundraising activity and strategy has been guided by a fundraising committee which comprised of professional capital fundraising experts and trustees. It is envisaged funds will be drawn from a range of sources including charitable trusts and foundations, corporate sponsors and high net worth supporters.

Amongst the charity's various fundraising/awareness campaigns and initiatives, is iDot (I Do One Thing). iDot is a concept, developed by The Wildlife Aid Foundation, to represent the organisation's ethos in a more tangible way. The rolling out of iDot enables the charity to promote doing one action, every day, for the benefit of the environment, as well as serving as a vehicle to discuss the charity and its work, as a whole, with outside entities from schools, to groups, to corporates, to funders, to the general public.

In line with current times, the Wildlife Aid Foundation is upping its engagement with social media as a significant fundraising stream by consulting with an expert in digital media and examining hitherto under-utilised assets, including the UX of its website, as well as other digital avenues, including email marketing and ethical merchandise partnerships.

The Wildlife Aid Foundation talks
We currently provide talks throughout the year to all age groups especially youth groups such as Brownies and Scouts. The children and their group leaders are extremely receptive which we feel is very encouraging. As a result of these talks we receive money from fundraising events.

Impact of The Wildlife Aid Foundation on the local and wider community
Despite our increasing patient intake, The Wildlife Aid Foundation continues to achieve a high success rate of patients being cared for, treated and returned to the wild successfully. The Wildlife Aid Foundation once again dealt with over 20,000 wildlife incidents in the year which come to us from members of the public, RSPCA, emergency services and other organisations.

We also receive a vast array of telephone enquiries from all over the country from both the public and professionals alike. We are able to give advice directly to the caller due to our improved telephone helpline and if we are unable to provide assistance to the casualty because it is too far away, we will endeavour to refer the caller to another centre in the caller's vicinity.

The Charity is fortunate to have access to a variety of veterinary expertise, 24 hours a day, 365 days a year. We have a principal veterinary surgeon and a number of other specialists who are always willing to help out if we need their advice. Along with this help and the unpaid workforce of over 300 volunteers, The Wildlife Aid Foundation continues to provide a successful service.

Financial review

Reserves policy

The Trustees are satisfied with the performance and state of the Charity. During the year the Charity generated income of £2,123,728 and expended £1,039,886 of its unrestricted fund. The investment property portfolio held by the Charity has been valued at £3.23 million based on available market data, which is similar to last year. This valuation is consistent with the current property market.

At 31 December 2025 the reserves of the Charity totaled £11,614,468 as shown on the balance sheet at that date. The policy of the Trustees throughout 2025 was to build and maintain non-ring-fenced reserves that enabled the Charity to continue its work while also allowing it to plan for the renovation at Randalls Farm.

The Reserves policy of the Charity includes having a cash reserve that could cover approximately 24 months of charitable activity expenditure. Based on these audited financial statements, this would be a minimum of £2,000,000. The Trustees feel that this level of reserves is necessary given the uncertain nature of a large portion of the Charity's income, which comes from bequests and legacies. In 2025, such income was £1,103,024, up from £792,882 in the previous year. This income is received on an ad-hoc basis and is unknown for future years, as it depends on legacies/bequests being left in an individual's Will. The Trustees, therefore, require a large reserve fund to ensure that the Charity could continue its activities in any instance where there is a significant drop in bequests and legacy income.

The Reserves policy also ensures that the Charity has sufficient reserves to allow for unseen eventualities and costs, such as extra animal housing, equipment, etc. The Covid-19 crisis is a perfect example of where having a robust and prudent reserves level has helped ensure that WAF could weather the effects of this unexpected event, and continue operating on a financially sound footing.

Currently the Charity is not in a position where its reserve levels exceed its requirement. This is because, as well as the required 24 months reserve for charitable activity expenditure, the Charity at this time has also been required to build additional reserves to cover succession planning, initial development costs at 20-acres, the purchase of the headquarter premises, and planned renovation costs at Randalls Farm. As at the 31 December 2025, the Trustees have designated £7,000,000 of the unrestricted reserves for the purposes of Capital works concerning the renovation of Randalls Farm.

The Charity has looked to invest part of its reserves where possible into property assets that the Charity could sell as and when it requires the money quickly. These assets also generate additional income in the meantime for the Charity, which can help to mitigate a drop in the Charity's income from legacies and bequests.

This matter is discussed in note 20 to the accounts as a separate designated unrestricted fund has been created.

Principal funding sources

The Wildlife Aid Foundation is almost entirely reliant on the goodwill and generosity of members of the public. With no government funding at all, and virtually no corporate support, the running costs of the Charity are met overwhelmingly through donations by the public. The large majority of the Charity's income is from membership subscriptions, bequests and legacies - with bequests and legacies making up the largest proportion. Other income is generated by merchandise sales, animal adoptions and a variety of other small fundraising initiatives. Bequests have increased substantially in recent years but there is no guarantee that they will continue. The Charity relies heavily on the vital work carried out by the unpaid volunteers without whom the Charity would not be where it is today.

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Investment policy and objectives
The Trustees have wide powers to invest the Charity's monies in listed and unlisted investments, real and personal property. Such monies as are not required for the day to day running of the Charity have been invested short term in the Money Market.

During 2014, land was purchased in Leatherhead and in 2015 a Charity shop was bought, although this was sold in 2017 in order to finance the purchase of 3 new properties in the Leatherhead area for investment purposes (all 3 purchased during 2017). This was done due to the better return on money invested in property in comparison to bank interest. The funds have been taken from the unrestricted fund. In the 2021 year the Charity continued to expand its property investment portfolio, purchasing a further 2 investment properties. The designated funds are to be used for the significant renovation costs that will be required to make the Randalls Farm site fit for purpose for the future.

This approach ensures that the charity is obtaining the best possible investment return on its reserves while maintaining a low risk approach to its investment strategy.

Plans for future periods
The Charity's future plan is to continue promoting its objectives and improve its facilities for providing medical care and protective shelter for injured animals.

The Charity is progressing plans for a phased renovation of its existing facilities at Randalls Farm, with works hoped to commence during 2027. The redevelopment has been carefully designed in phases to enable the hospital to remain operational throughout the works, minimising disruption to the wildlife in our care.

The proposed layout has been developed around the journey of both patients and staff through the hospital, retaining broadly the existing footprint whilst creating a more efficient, practical and cohesive flow between facilities. After more than 40 years of operation, during which the site has necessarily evolved through the gradual addition and adaptation of facilities, the redevelopment provides an important opportunity to reconsider the site as a whole. It will enable the Charity to significantly improve and modernise its premises, drawing on four decades of practical wildlife rehabilitation experience to create facilities that better support animal welfare, staff and volunteers, and the efficient delivery of the Charity's work.

We believe that The Wildlife Aid Foundation is uniquely placed to make a positive impact on public education by following the ethos of Agenda 21 and the concept of "thinking globally, acting locally". Thanks, in a large part, to the success of the TV series Wildlife SOS and our social media channels which have enabled us to reach a wider (national and international) audience, the scope of the Charity's work has in recent years broadened to encompass the following:

Partnering with other wildlife centres and charities (UK wide and worldwide);

- Campaigning on relevant wildlife issues;
- Educating the public and especially the younger generation; and
- Communicating to audiences UK - wide and worldwide through internet and social media.

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Structure, governance and management
The Wildlife Aid Foundation is a company limited by guarantee and not having a share capital.

The Charity is governed by its Memorandum & Articles of Association and was incorporated on the 29th September 2009.

The Wildlife Aid Foundation commenced operations on 1 April 2011 when Wildlife Aid, a registered Charity, transferred its unrestricted funds to The Wildlife Aid Foundation under a transfer agreement dated 30 March 2011.

Wildlife Aid was formed by a declaration of trust dated 18 August 1987 and the Trustees decided to form a new Charitable Company with broader charitable objectives than the original Charity as the means to take forward the work of Wildlife Aid in changing circumstances and to afford the Trustees greater protection in accordance with recent legislation. This was done in light of developments within the UK charitable sector generally, and specifically on the advice of the Charity's legal advisers. Permission was sought (and obtained) from the Charity Commission to transfer the assets of the old Charity (Wildlife Aid) to the new Charitable Company (The Wildlife Aid Foundation).

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

M Cuthbert
N Harding (Resigned 16 January 2025)
M Sahota
Dr H Donald
J Wickes

Recruitment and appointment of new Trustees
The Trustees are appointed according to their various skills and knowledge of the aims and aspirations of the Charity. The Trustees include the founder Trustee with his personal experience of the protection and treatment of wildlife. In addition the Trustees possess significant business and financial skills which collectively and individually provide expertise in all areas. New Trustees are appointed by the existing Trustees with no specified period of service. The Trustees meet every 3 to 4 months and at other times by arrangement should the Charity's business so require.

The Trustees are chosen because of their interests in supporting the Charity's aim of rescuing and caring for wild animals. As it is a small organisation, there is no direct training given but with their wealth of experience and links with other animal welfare organisations and advisors on veterinary support, the Trustees are able to add valuable support to the decision making process of the Charity. New Trustees are chosen for their ability to promote and continue the Charity's aim and provide support with its day to day activities and decision making process.

Risk management
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.

At each Trustee meeting a review of the risks to which the Charity is exposed is discussed and considered. Reporting procedures are in place which ensures compliance with health and safety standards for staff and visitors. The Trustees review the major risks to which the Charity is exposed each year when reviewing and up-dating their strategic plan and take such steps as they consider necessary and reasonable to mitigate their impact.

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Organisational structure
The day-to-day operations of the Charity, following the passing of founder Trustee S M Cowell in 2024, are delegated to the management team of the Charity, who stay in regular contact with the Trustees about matters arising. If necessary, the individual skills of the Trustees are available if needed for particular assignments.

The Charity's main operational and financial decisions are made by the Trustees. The Charity receives significant help from unpaid volunteers in respect of the day to day running of its activities and this is supervised by its employees in conjunction with the management team of the Charity.

Induction and training of new Trustees
The Trustees are familiar with the practical work of the Charity. They have access to charity literature and detailed discussions at meetings about the work undertaken and aspirations of the work the Charity expects to carry out.

Statement of Trustees responsibilities
The Trustees, who are also the directors of The Wildlife Aid Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 Wildlife Aid Foundation and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Wildlife Aid Foundation will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Wildlife Aid Foundation and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Wildlife Aid Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor
The auditor, Ward Williams Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditor
Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

Signed by:
Helen Donald
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Dr H Donald

Dated: 29 September 2026

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THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE WILDLIFE AID FOUNDATION

Opinion

We have audited the financial statements of The Wildlife Aid Foundation for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the accounts* section of our report. We are independent of The Wildlife Aid Foundation in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Wildlife Aid Foundation and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of The Wildlife Aid Foundation for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing The Wildlife Aid Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following were most significant: the Companies Act 2006, the Charities Act 2011.

- We obtained an understanding of how the charity are complying with those legal and regulatory frameworks by making inquiries to the management of the charity. We corroborated our inquiries through our review of correspondence during our audit work.

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- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included:
    - identifying and assessing the design and implementation of controls management has in place to prevent and detect fraud;
    - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
    - challenging assumptions and judgements made by management in it's significant accounting estimates;
    - identifying and testing journal entries, in particular and journal entries posted with unusual account combinations; and
    - assessing the extent of compliance with the relevant laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Colin Hamilton (Senior Statutory Auditor)
for and on behalf of Ward Williams

29/9/26

Chartered Accountants
Statutory Auditor

Belgrave House
39-43 Monument Hill
Weybridge
Surrey, KT13 8RN

Ward Williams Limited is eligible for appointment as auditor of The Wildlife Aid Foundation by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

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THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Income from:			
Donations and legacies	2	1,704,352	1,547,558
Charitable activities	3	147,620	124,677
Investments	4	271,756	289,579
Total income		2,123,728	1,961,814
Expenditure on:			
Raising funds	5	74,876	61,013
Charitable activities	6	966,781	924,115
(Profit)/Loss on disposal of tangible fixed asset	10	(1,771)	3,229
Total resources expended		1,039,886	988,357
Net incoming resources		1,083,842	973,457
Other recognised gains and losses			
Revaluation of tangible fixed assets		(413,380)	-
Net movement in funds		670,462	973,457
Fund balances at 1 January 2025		10,944,006	9,970,549
Fund balances at 31 December 2025		11,614,468	10,944,006

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	**11**		-		406,066
Tangible assets	**12**		3,129,439		1,349,396
Investment properties	**13**		3,229,032		3,229,032
			6,358,471		4,984,494
Current assets					
Stocks	**15**	10,770		12,134	
Debtors	**16**	82,940		120,893	
Cash at bank and in hand		5,230,850		5,901,311	
		5,324,560		6,034,338	
Creditors: amounts falling due within one year	**17**	(68,563)		(74,826)	
Net current assets			5,255,997		5,959,512
Total assets less current liabilities			11,614,468		10,944,006
Income funds					
Unrestricted funds					
Designated funds	**20**	7,000,000		7,000,000	
General unrestricted funds		5,027,848		3,944,006	
Revaluation reserve		(413,380)		-	
			11,614,468		10,944,006
			11,614,468		10,944,006

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29 September 2026

Signed by:
Helen Donald
1E9F477B71B649A...
Dr H Donald
Trustee

Company Registration No. 07026228

Docusign Envelope ID: C63E5499-0607-803C-82D3-EA21579F6339

THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**25**		900,949		733,753
Investing activities					
Purchase of intangible assets		-		(406,066)	
Purchase of tangible fixed assets		(1,848,966)		(64,607)	
Proceeds on disposal of tangible fixed assets		5,800		355	
Interest received and income from other fixed asset investments		271,756		289,579	
Net cash used in investing activities			(1,571,410)		(180,739)
Financing activities					
Repayment of borrowings		-		678	
Net cash (used in)/generated from financing activities			-		678
Net (decrease)/increase in cash and cash equivalents			(670,461)		553,692
Cash and cash equivalents at beginning of year			5,901,311		5,347,619
Cash and cash equivalents at end of year			5,230,850		5,901,311

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1 Accounting policies

Company information
The Wildlife Aid Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is Randalls Farmhouse, Randalls Road, Leatherhead, Surrey, England, KT22 0AL.

1.1 Accounting convention

The accounts have been prepared in accordance with The Wildlife Aid Foundation's governing document, the Companies Act 2006 and "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)" (published in October 2019). The Wildlife Aid Foundation is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of The Wildlife Aid Foundation. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that The Wildlife Aid Foundation has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are funds set aside for a particular project, these are not restricted.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

1.4 Incoming resources

Income is recognised when The Wildlife Aid Foundation is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Subscriptions and donations which are voluntary payments are taken into account in the year in which they are received.

Legacies are brought into account once they are known to be unconditionally receivable and can be measured reliably.

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1 Accounting policies **(Continued)**

Donated services and facilities
Donated professional services, donated facilities and other gifts in kind are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic from the use of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charity SORP (FRS102) the time of volunteer workers is not reflected as income or expenditure in the accounts.

Life membership subscriptions are treated as incoming resources of the year in which they are received and included under the heading subscriptions.

Income tax repayments are recognised in the year in which they are reclaimed.

1.5 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.

The wildlife hospital operated by the Charity is conducted from a property owned and partly occupied by the managing Trustee and his family. The common costs have been allocated between the Charity and the managing Trustee in proportions adopted by the Trustees.

The costs of maintaining the hospital establishment are allocated between (i) management and administration and (ii) expenditure in pursuit of charitable objects as set out in note 7.

Allocation and apportionment of costs
The Trustees have considered the need to provide an analysis of support costs. This analysis would allocate the administrative costs of running the Charity between specific activities which are income from gifts and donations, fundraising, governance and information on the Charity. Given the size and structure of the Charity it is felt that it would not be possible to provide a clear delineation of the costs between the various activities as there tends to be an overlap between the categories concerned.

1.6 Intangible fixed assets other than goodwill
Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the cost or value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

No amortisation has been recognised on the option agreement during the year as it is likely to be realised in the following period.

THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

All fixed assets are initially recorded at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Hospital and office building	25% on cost
Improvements to property	25% on cost
Fixtures, fittings and equipment	20% on cost
Plant and machinery	15% on cost
Motor vehicles	20% on reducing balance

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Hospital and Office Building - The Charity has constructed a purpose built hospital and accompanying office facilities to provide a permanent and improved facility for the treatment and care of wildlife. The building is capable of being dismantled and re-sited to an alternative location, if required.

1.8 Investment properties

Investment properties are initially recorded at their transaction value and are subsequently measured at their fair value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

1.9 Stocks

Stocks of merchandise are estimated, based on the lower of cost and net realisable value. Medical stocks are treated as short-life consumables and no value is attributed to them at the balance sheet date and are expensed in the year they are purchased.

1.10 Cash and cash equivalents

Cash and cash equivalents 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 liabilities.

1.11 Financial instruments

The Wildlife Aid Foundation 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 Wildlife Aid Foundation's balance sheet when The Wildlife Aid Foundation 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.

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1 Accounting policies (Continued)

1.12 Taxation

The Charity is exempt from tax on its charitable activities. Value added tax is not recoverable by the Charity and as such is included in the relevant in the Statement of Financial Activities.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when The Wildlife Aid Foundation is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	2025	2024
	£	£
Donations	503,294	664,769
Donations from Wildlife Aid	60,276	64,131
Bequests and legacies	1,103,024	792,882
Member subscriptions	23,698	25,776
Donated goods and services	14,060	-
	1,704,352	1,547,558

3 Charitable activities

	Merchandise income	Adoptions	Medicine sales	Proceeds of open day	Total 2025	Total 2024
	£	£	£	£	£	£
Sales within charitable activities	27,968	94,723	120	24,809	147,620	124,677

THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

4 Investments

	2025	2024
	£	£
Income from UK investment properties	120,475	131,219
Bank interest receivable	151,281	158,360
	271,756	289,579

5 Raising funds

	2025	2024
	£	£
Trading costs		
Purchase of goods for resale	31,597	35,397
Investment property management costs	43,279	25,616
	74,876	61,013

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6 Charitable activities

	Support costs	Direct animal rescue and hospital care costs	Total 2025	Total 2024
	£	£	£	£
Staff costs	182,522	280,175	462,697	405,512
Depreciation and impairment	-	57,580	57,580	35,203
Establishment expenditure (See note 7)	8,249	32,999	41,248	69,675
Insurance	30,201	-	30,201	27,426
Animal food and medicines	-	40,080	40,080	28,650
Advertising	2,497	-	2,497	4,014
Animal rescue costs	-	12,494	12,494	16,301
Marketing, media services & fundraising consultancy	39,665	-	39,665	40,606
Computer expenses	46,721	-	46,721	48,038
Telephone	5,863	-	5,863	5,754
Hospital supplies, hire and purchase of equipment	-	75,217	75,217	66,571
Bank and Paypal charges	15,625	-	15,625	17,574
Newsletter printing, postage and stationery	40,353	-	40,353	23,233
Legal, professional and consultancy fees	42,531	-	42,531	57,297
Website expenses	4,659	-	4,659	28,571
Bookkeeping fees	19,333	-	19,333	16,920
Sundries	11,293	-	11,293	19,068
	449,512	498,545	948,057	910,413
Share of governance costs (see note 8)	18,724	-	18,724	13,702
	468,236	498,545	966,781	924,115
Analysis by fund				
Unrestricted funds	468,236	498,545	966,781	
	468,236	498,545	966,781	
For the year ended 31 December 2024				
Unrestricted funds	476,016	448,099		924,115
	476,016	448,099		924,115

THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

7 Establishment Expenditure

	Total 2025	Total 2024
	£	£
Rent	3,400	24,800
Repairs and maintenance	7,193	9,691
Light, heat, water and rates	30,655	35,184
	41,248	69,675

As in the previous year, the above establishment expenditure has been allocated as follows:
- Hospital - 80%
- Office - 20%

8 Governance Costs

	2025	2024	Basis of allocation
	£	£	
Fees paid to auditors	18,724	11,770	Governance
Legal and professional	-	1,932	Governance
	18,724	13,702	
Analysed between			
Charitable activities	18,724	13,702	

Governance costs includes payments to the auditors of £18,724 (2024- £11,770) for audit fees (£12,000) and non audit services (£6,724).

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9 Employees

Number of employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
Hospital & veterinary staff	4	5
Administrative staff	4	4
	8	9

Employment costs	2025 £	2024 £
Wages and salaries	330,228	306,769
Locum costs	96,981	66,790
Social security costs	29,942	26,366
Other pension costs	5,546	5,587
	462,697	405,512

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
£60,000 to £69,999	-	-

10 Profit on disposal of tangible fixed asset

	2025 £	2024 £
Net (profit)/loss on disposal of tangible fixed assets	(1,771)	3,229

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11 Intangible fixed assets

	Option Agreement
	£
Cost	
At 1 January 2025	406,066
Transfer to tangible fixed assets	(406,066)
At 31 December 2025	-
Amortisation and impairment	
At 1 January 2025 and 31 December 2025	-
Carrying amount	
At 31 December 2025	-
At 31 December 2024	406,066

The charitable company had purchased an option agreement to purchase the site at Randalls Farm, the purchase of which took place 15 days after probate was granted to Mr Cowell's estate.

This intangible asset was transferred to tangible fixed assets during the year.

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12 Tangible fixed assets

	Freehold land & buildings	Assets under construction	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	640,237	905,673	26,098	223,837	35,575	1,831,420
Additions	1,779,580	4,044	8,840	32,909	23,593	1,848,966
Disposals	-	-	(10,220)	-	(25,900)	(36,120)
Revaluation	(413,380)	-	-	-	-	(413,380)
Transfer from intangible assets	406,066	-	-	-	-	406,066
At 31 December 2025	2,412,503	909,717	24,718	256,746	33,268	3,636,952
Depreciation and impairment						
At 1 January 2025	252,127	-	18,268	181,977	29,652	482,024
Depreciation charged in the year	24,680	-	3,708	23,765	5,427	57,580
Eliminated in respect of disposals	-	-	(8,572)	-	(23,519)	(32,091)
At 31 December 2025	276,807	-	13,404	205,742	11,560	507,513
Carrying amount						
At 31 December 2025	2,135,696	909,717	11,314	51,004	21,708	3,129,439
At 31 December 2024	388,110	905,673	7,830	41,860	5,923	1,349,396

12 Tangible fixed assets **(Continued)**

Assets under construction above relate to the development of a 20-acre site near to the charity's current base. Initial development works commenced in 2020 regarding phase 1 of this project, which involves groundworks, building platforms and wetland works. These phase 1 works were completed, with phase 2 architectural works commencing during 2022 and further phases following in the prior year. The original plans have since been amended and focus has turned to the renovation at Randalls Farm, which means that the 20-acre site will continue to be used for rewilding, rehabilitation, and educational purposes.

13 Investment property

	2025 £
Fair value	
At 1 January 2025 and 31 December 2025	3,229,032

The investments carried forward relates to 7 properties in total.

Firstly it includes two properties in Chessington which were given as a legacy to the Charity in previous years'. The historic cost is the probate value of the two properties.

Renovation works were carried out on these properties in previous years and the costs were capitalised. The fair value of the properties has increased in recent years as a result of the renovation works and general increases in the residential property market.

In 2017, the Charity purchased an additional 3 properties, all in the Leatherhead area. These properties were purchased for investment purposes.

In 2021, the Charity purchased an additional 2 properties, again all in the Leatherhead area. These properties were also purchased for investment purposes.

At the year-end the properties were valued to £3,225,000 (2024: £3,225,000) by the Board of Trustees, which includes an expert in property matters. The only addition to this valuation relates to professional fees incurred of £1,214 in 2022 and £2,818 in 2023 concerning the acquisition of the freehold to 9B St Johns Road Leatherhead, an existing investment property.

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2025 £	2024 £
Cost	2,449,755	2,449,755
Accumulated depreciation	-	-
Carrying amount	2,449,755	2,449,755

THE WILDLIFE AID FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

14 Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	11,103	50,277
Carrying amount of financial liabilities		
Measured at amortised cost	55,575	64,910

15 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	10,770	12,134

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	-	7,644
Other debtors	11,103	42,633
Prepayments and accrued income	71,837	70,616
	82,940	120,893

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	12,988	9,916
Trade creditors	23,651	31,668
Other creditors	3,679	1,663
Accruals and deferred income	28,245	31,579
	68,563	74,826

18 Retirement benefit schemes

Defined contribution schemes

The Wildlife Aid Foundation operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of The Wildlife Aid Foundation in an independently administered fund.

The charge to income or expenditure in respect of defined contribution schemes was £5,546 (2024 - £5,587).

19 Restricted funds

There were no restricted income funds at either year end.

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20 Designated funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds		
	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Designated capital fund	7,000,000	-	-	7,000,000
	7,000,000	-	-	7,000,000

The above funds had originally been designated by the Trustees for use concerning the development works at 20-acres, which originally had been planned to become a permanent hospital and new headquarters for the Charity, with initial works beginning in December 2020 (see note 12). The plans were revised during the year, in which the Charity purchased the existing headquarters site at Randalls Farm. The above designated funds will now be used for the significant renovation costs that will be required to make the whole site fit for purpose for the future. The designated fund will also be used for the continued development of the 20-acre site, with those plans now being reviewed to ensure the development is cost effective and sustainable.

21 Operating lease commitments

At the reporting end date The Wildlife Aid Foundation had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	3,588	3,588
Between two and five years	5,382	8,970
	8,970	12,558

22 Company Limited by Guarantee

The Charity is a company limited by guarantee and therefore has no share capital. The liability of the guarantors, who are the members, is limited to £1 each.

23 Related party transactions

In the previous year, staff costs included remuneration paid to S M Cowell, who sadly passed away in June 2024. Without his vision, drive and dedication the Charity would not have existed. However, the level of commitment required to run the Charity 24 hours per day, 7 days per week meant that Mr Cowell had little opportunity to generate a private income through employment of another endeavor. For this reason, the Trustees sought (and obtained) permission from the Charity Commission to pay S M Cowell a salary to make it possible for him to dedicate himself to working exclusively for the Charity. Prior to his passing he was paid a gross salary of £28,480 in 2024. In addition, payments totaling £29,164 were made in 2024, which included rent of £24,800 which was paid for the part of the privately owned property occupied by the Charity.

The Trustees represent the key management of the Charity. The Trustees give their time generously and without remuneration or benefit. No expenses are paid to Trustees in either year.

During the year, the Charity received donations totaling £60,276 (2024: £64,131) from Wildlife Aid, a Charity which is controlled by the Trustees. At the year-end a balance of £900 was owed to the Charity by Wildlife Aid (2024: £900).

24 Linked Charity

Wildlife Aid (Charity number 1138944-1) is a linked charity which has the same charitable objectives of The Wildlife Aid Foundation and is controlled by the same Trustee board. It held £nil reserves as at the 31 December 2025 (2024: £nil) with all donations transferred across to The Wildlife Aid Foundation accordingly.

The Wildlife Aid Foundation is showing net income of £60,276 (2024: £64,131) relating to donations received by Wildlife Aid during the year, net of costs totaling £150 relating to bank charges. This is shown in note 2 of these accounts.

Docusign Envelope ID: C63E5499-0607-803C-82D3-EA21579F6339

25	**Cash generated from operations**	**2025**	**2024**
		£	**£**
	Surplus for the year	1,083,842	973,457
	Adjustments for:		
	Investment income recognised in statement of financial activities	(271,756)	(289,579)
	(Gain)/loss on disposal of tangible fixed assets	(1,771)	3,229
	Depreciation and impairment of tangible fixed assets	57,580	35,203
	Movements in working capital:		
	Decrease in stocks	1,364	7,459
	Decrease in debtors	37,953	55,895
	(Decrease) in creditors	(6,263)	(51,911)
	Cash generated from operations	900,949	733,753