

Registered number: 05460677
Charity number: 1111440

Badger Trust



Unaudited

Trustees' report and financial statements

For the year ended 31 December 2020

Badger Trust
Unaudited

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Badger Trust
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Reference and administrative details of the company, its trustees and advisers
For the year ended 31 December 2020

Trustees

J Bates-Keegan, Trustee
E Bullimore, Trustee
L Douglas, Treasurer
P Jackson, Trustee
S MacMahon, Trustee
T Pearce, Trustee
N Sainsbury, Trustee
N Tolley, Trustee
R Wood, Trustee

Company registered number

05460677

Charity registered number

1111440

Registered office

Citibase, 95 Ditchling Road, Brighton, BN1 4ST

Principal operating office

Citibase, 95 Ditchling Road, Brighton BN1 4ST

Chief executive officer

D Dyer (resigned 4 December 2020)
D Varley (acting CEO from 4 December 2020)

Accountants

Kreston Reeves LLP, Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

Bankers

The Co-operative Bank, Team 605, P O Box 250, Skelmersdale, WN8 6WT

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Trustees' report
For the year ended 31 December 2020

The directors present their report with the financial statements of the company for the year ended 31 December 2020.

These comply with statutory requirements and the Statement of Recommended Practice 2019.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of the promotion and enhancement of the welfare, conservation and protection of badgers, their setts and habitats, for the public benefit.

DIRECTORS

The directors during the year under review were:

D Bailey (High Peak Badger Group, resigned 14 November 2020)
J Bates-Keegan (Lancashire Badger Group)
B Caswell (resigned 15 May 2021)
R Gorzynski (appointed 3 June 2020, resigned 14 July 2020)
A Lennon (appointed 3 June 2020, resigned 27 June 2021)
S MacMahon (East Yorkshire Badger Protection Group, appointed 3 June 2020)
T Pearce (Shropshire Badger Group)
N Sainsbury
N Tolley (West Midlands Badger Group)
A Williams (resigned 22 May 2020)
C Wood (Herts & Middlesex Badger Group, resigned 3 December 2020)

TRUSTEES

The trustees during the year under review were:

D Bailey (High Peak Badger Group, resigned 14 November 2020)
J Bates-Keegan (Lancashire Badger Group)
B Caswell (resigned 15 May 2021)
R Gorzynski (appointed 3 June 2020, resigned 14 July 2020)
A Lennon (appointed 3 June 2020, resigned 27 June 2021))
S MacMahon (East Yorkshire Badger Protection Group, appointed 3 June 2020)
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N Sainsbury
N Tolley (West Midlands Badger Group)
A Williams (resigned 22 May 2020)
C Wood (Herts & Middlesex Badger Group, resigned 3 December 2020)

RESERVES POLICY

The reserves are in cash and cash deposits and arise from the accumulated surpluses of members' subscriptions, donations and legacies over expenditure. They are unrestricted in the sense of being freely available to support any of the company's activities and expenses.

The directors' current policy is to maintain reserves at a level that will at least cover one years' ordinary expenditure. Anything over and above this is currently kept as a general contingency.

The reserves as at 31 December 2020 were £403,262.

The Trustees will keep the level of reserves under review having regard to the fact that, within prudent limits, it is the primary object and task of the company to apply its income and other funds to active and direct measures to benefit badgers.

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Trustees' report (continued)
For the year ended 31 December 2020

INTRODUCTION

Badger Trust is a small, single species animal welfare charity, which exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats. It began as the National Federation of Badger Groups in 1986 and evolved into the Badger Trust in 2005.

Badger Trust expected to move into 2020 with a focus on delivering the actions and recommendations made in the Organisational Review, which had reported at the end of 2019, but the onset of the global pandemic (Covid-19) from March onward meant that progress was significantly delayed. The Trust continued to deliver campaigns and services throughout the 2020, despite the unprecedented impact of the pandemic on the charity and its effect on day to day operations.

TRUSTEES, STAFF & OFFICE

The Trust has a small staff team, which expanded in 2020 to a total of 5 staff. Only two of the staff are full-time, with the remainder part-time. Volunteers are utilised to support staff, but due to the pandemic situation limited use was made of this option in the year. The staff team is made up of:

- Chief Executive Officer - left in December and the position remained vacant to year end
- Operations & Strategy Director - a new position created in response to the organisational review, with a focus on delivering organisational change and building a new strategy
- Operations & Finance Manager - dealing on day to day operations, office and financial management
- Groups & Supporter Officer - dealing with incoming enquiries from public, supporters and groups; shop fulfillment and membership administration
- Wildlife Crime and Training Officer - dealing with crime reports; offering dedicated training to police forces and groups; representing the Trust at appropriate organisations/meetings

A switch to home working from the office in East Grinstead was made in March 2020 due to the pandemic, and in line with Government advice. This had a significant impact on the usual roles of the staff team, with the Operations & Finance Manager in particular having to quickly reconsider how to deliver services and manage essential business functions, in conjunction with the Groups & Supporter Officer. The two roles have worked with considerable role change for the duration of the year, and the Board are grateful for the flexibility and resilience of the team at this time.

In addition to the Covid impact, the team saw major staff changes at the Trust in 2020. The CEO, Dominic Dyer, stepped down after almost 7 years at the helm and a new position of Operations & Strategy Director was added. Dominic has been a passionate and tireless campaigner for badgers, and the Board thank him for all he has achieved for the Badger Trust during his tenure.

External contractors are engaged to deliver additional or specific services for the charity that the staff team does not cover. Currently marketing and digital services are managed on behalf of the Trust, and additional oversight is in place for financial management.

STRUCUTURE, GOVERNANCE AND MANAGEMENT

As a registered charity the Trust is governed by a Board of Trustees, who also serve as Directors of the limited company (limited by guarantee, and having no share capital), and full details of these are provided in the previous section. The Chair works closely with both the CEO and Operations & Strategy Director at senior management level. The Board meets formally at least 4 times a year.

BADGER GROUP NETWORK

Badger Trust exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats, and is the leading voice for badgers in England and Wales. However a huge part of its success is down to the network of voluntary badger groups who work in their local area to educate, campaign, monitor badger setts and habitats, and to provide rescue and response services to the general public, as well as liaising with relevant agencies such as Natural England, the police and the RSPCA for incidents and matters on the ground.

Badger Trust
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Trustees' report (continued)
For the year ended 31 December 2020

This network consisted of 38 full and 18 associate members in 2020, and the Trust remains ever grateful for the work they do on the ground for the benefit of badgers here and now.

As with all other activities that the Trust undertakes, the Covid situation had a significant impact on the ability to meet in person to provide networking, training and update opportunities for Groups. The AGM and Symposium events were initially postponed, and then cancelled due to ongoing lockdown restrictions. Alternative online meetings were put in place where possible, and these are covered in more detail below.

GROUP GRANTS

One way that the Trust supports the group network is through the provision of financial grants, which can be applied for during the year. Strict qualifying criteria applies, and there is a need for post-spend reporting to ensure the grant had the impact intended for the group and to ensure the Trust is investing in the best areas for benefit for badgers.

The Covid situation meant that for the majority of the year usual activities were suspended for groups, and as such there was reduced take up of grants against previous years.

Grants issued were as set out below.

Clare Hammacott Grant - to promote badger awareness and protection on the ground:

- West Kent Badger Group - £960
- Oxfordshire Badger Group - £1,472
- Northern Ireland - £1,461

Total awarded in 2020 = £3,893

Badger Trust remains very grateful for the legacy left by Clare Hammacott, which funds this grant pot and continues to benefit badgers as per her wishes.

Vaccination Grant - to help with costs for badger vaccination projects.

- Cheshire Badger Vaccination Group - £2,000

Total awarded in 2020 = £2,000

New group grant - to assist the setting up of a new badger group

- South East Cambridgeshire Badger Group - £500

Total awarded in 2020 = £500

CAMPAIGNS

Badger Trust is the voice for badgers in England and Wales, and as such runs various campaigns in order to educate, inform and, where necessary, challenge, on key issues affecting badgers.

In 2020 the following campaign activity was undertaken, as ever impacted by the ongoing pandemic situation which severely curtailed the ability to undertake some planned-for activities.

Can the Cull campaign

This campaign focuses on the ongoing culling of badgers being undertaken by the Government, and which has been underway since 2013. It remains the priority campaign of the Trust as in 2020 a further 38,642 badgers were killed, bringing the total since 2013 to 140,991. Badger Trust calls for a complete cessation of the culling of badgers and believes the science underpinning the Government's policy to spotlight badgers as the main cause of bTB in cattle is fundamentally flawed.

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Trustees' report (continued)
For the year ended 31 December 2020

In 2020 the following 'Can the Cull' activity was undertaken in England:

- Responded to the Government's response to the Godfrey Report
- Responded to the 2019 cull figure notification that a further 35,034 badgers had been killed as part of the ongoing cull
- Called on the Secretary of State for Defra to call off the 2020 culls due to global pandemic and inability of Natural England to properly manage licences and conditions
- Responded to the High Court decision which ruled against the NFU on the Derbyshire cull decision
- Working with a number of animal welfare organisations, published an open letter to the Secretary of State for Defra stating the Government had betrayed public trust on the cull, by expanding it rather than the previously perceived move towards vaccination. The letter was signed by RSPCA, Born Free, IFAW, Wild Justice and League Against Cruel Sports
- Supported and promoted two legal challenges to the cull via the Judicial Review process, including a £5,000 contribution to the Badger Crowd Legal Fund
- Published and publicised the leaked information that a further 5 counties were due to be added to the cull
- Exposed the reality behind the 5 new licence areas, meaning that up to 62,000 badgers could be killed in 2020
- Secured the support of the Labour Party for the ongoing complaint under the Bern Convention (with Born Free and EuroGroup for Animals), which states that the impact of the cull threatens the species (*meles meles*) with collapse in many areas
- Supported the Wild Justice petition calling for an end to licences for the controlled shooting of badgers
- Supported the expose by Derbyshire Against the Cull of the reality behind the cull in terms of the operations of contractors and how badgers are treated
- Took part in the Wildlife Trust's 'Wild LIVE: Badger Cull' online panel which has been watched by almost 5,000 people
- Challenged and publicised the results of the 'Badgers Found Dead Survey' after a two year delay in release, and with results that questioned the prevalence of bTB in badgers
- Supported a challenge to the Government's Chief Veterinary Officer by a group of independent vets on the role badgers play in the transmission of bTB

In 2020 the following 'Can the Cull' activity was undertaken in Wales:

- Worked with Welsh badger campaigners on the 'Test, Vaccinate and Return' (TVR) approach of the Welsh Government
- Wrote to the First Minister of Wales, Mark Drakeford, raising serious concerns about the TVR programme
- Published that the reality of the TVR programme meant three quarters of healthy badgers were being euthanised of badgers being euthanised appeared to be healthy, and some of those were vaccinated

Stop Badger Crime campaign

This campaign focuses on unlawful activity as set out by the Protection of Badgers Act 1992 and Section 6 of the Wildlife and Countryside Act 1991 in particular, but work can also relate to wider wildlife legislation as needed.

In 2020 the following 'Stop Badger Crime' activity was undertaken:

- Membership of (as Vice Chair) and ongoing engagement with the Wildlife and Countryside Link 'Wildlife Crime Group' which brings together a number of animal welfare organisation to progress and campaign on wildlife crime issues
- Submission of Badger Trust's badger crime statistics to the Wildlife and Countryside Link 'Wildlife Crime Report 2019' report, with related support for publication, promotion and attendance at launch event in the House of Commons
- Membership of and ongoing engagement with the National Wildlife Crime Unit's 'UK Badger Persecution Priority Delivery Group'. Badgers are one of six species identified as a UK wildlife crime priority. Each priority area has an implementation plan with plan owners and leads identified for the prevention and enforcement of crimes, and Badger Trust works as part of this Group
- Membership of and ongoing engagement with the Partnership for Action Against Wildlife Crime (PAW). The Wildlife Crime and Training Officer is chair of the training and conference group
- Training services were offered to police forces on an ongoing basis as standard, but due to the Covid situation all planned in-person training has been either cancelled or postponed until there is a change in restrictions. A switch to online courses has been possible in some cases, and three police forces were offered short course

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Trustees' report (continued)
For the year ended 31 December 2020

training this way, resulting in 28 officers in England and Wales being trained

- Training services offered to badger groups were likewise disrupted in a similar manner, but some dedicated online training was delivered on a group basis. Herts & Middlesex, Oxford, and Warwickshire groups received online training following requests to the Trust
- Continued use and promotion of the 'The Persecution of Badgers: A Guide for Investigators in England & Wales', a guide produced in 2019 in partnership with Naturewatch Foundation. The guide is used for police training and for wider investigative agency use, as well as being provided to member badger groups for reference
- The newly launched police 'Badger Investigation Toolkit' in England & Wales incorporated the above guide as a pdf, ensuring all officers working on badger crime could easily access the dedicated advice
- Launched a new Badger Trust film, presented by naturalist and broadcaster Mike Dilger, called 'Stop Badger Crime'. This is a 15 minute overview of what badger crime is, educating the public on how to recognise, record and report it in order to help with crime prevention, detection and prosecution
- Responded to concerns around the HS2 project and liaised with local groups as needed on the matter
- Respond to queries around planning and development where a breach of the laws protecting badgers is suspected or at risk of occurring
- Manage and respond to crime reports made to Badger Trust through the dedicated 'Reporting Centre' on the website, and information received via email. This involves liaising with relevant authorities or stakeholders, considering and advising on relevant legal matters, and managing the reporting data for further insight and submission to wider WCL and UKBPPDG uses (as above). Crime reports made to Badger Trust increased by 86% in 2020 over 2019, and this is believed to be as a result of recent promotion, the well received crime guide, the new badger crime film and engagement with groups and police on the matter. It could unfortunately also be a sign of increased badger persecution, but as the statistics are only a snapshot of the situation it is difficult to fully ascertain
- Contributed to the chapter on badger persecution to the Wildlife and Countryside Link annual report on wildlife crime, and presented it at the launch of the report, with statistics informed by Badger Trust reports (alongside Naturewatch Foundation)
- Supported police force action or investigations into badger crime as appropriate with press releases and/or call for information
- Supported the expose of the 'Hunting Office' webinar by ITV, which highlighted the reality of 'trail hunting' and the continued cruelty involved to wildlife, including badgers
- Brought the 'Wildlife Crime Officer' role in to the staff team from the previous contractor basis, in order to better provide for this key campaign area and focus on a longer-term strategy for the 'Stop Badger Crime' work
- Ongoing response from the office for incoming enquiries from the public on badger crime issues and concerns, referring enquirers to the Wildlife Crime Officer, Reporting Centre or relevant authority as appropriate

Campaigns - Give Badgers a Break

This campaign focuses on the very real threat that badgers face from traffic and looks at what Badger Trust, groups and the public can do to help reduce the numbers killed each year. It is a challenging campaign to deliver as the threat is omnipresent and the cause part of everyday life.

In 2020 the following 'Give Badgers a Break' activity was undertaken:

- Manage road traffic casualty (RTC) reports made to Badger Trust through the dedicated 'Reporting Centre' on the website. These are provided to the relevant local group for appropriate action
- Provide monthly RTC statistics to the dedicated 'Project Spatter' team at Cardiff University for their work on wildlife roadkill
- Use RTC data to inform our campaign on RTCs and the threat to badgers
- Use RTC data to help inform the public at key points in the year when numbers increase so that they can be aware and aim to slow down
- Provide RTC data to groups for any local activity to highlight 'hot spots' for badger RTCs and/or to inform local research on the ground
- Continue to promote the 'Give Badgers a Break' dedicated film, presented by naturalist and broadcaster Mike Dilger, as a key campaign tool to educate the public

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Trustees' report (continued)
For the year ended 31 December 2020

Campaigns - Love Badgers

This campaign covers badger ecology as well as aiming to foster a wider understanding, appreciation and love of this iconic species. A key point in the calendar was 'National Badger Day' (NBD) on October 6th.

In 2020 the following 'Love Badgers' activity was undertaken:

- A #LoveBadgers campaign in October with dedicated NBD day takeover on social media
- New #LoveBadgers dedicated webpage and NBD competition
- Instagram takeover by young influencers to help reach a new audience
- Exclusive NBD badger pin available
- Engagement and promotion from Badger Trust supporters including Dr Jane Goodall, eminent primatologist and founder of the Jane Goodall Institute, actor and wildlife ambassador Peter Egan, and Andy Rouse, wildlife photographer and animal advocate
- Production of a dedicated annual badger calendar for sale in the Brock Shop
- Production of a desk calendar for supporters sent free of charge
- Ongoing response from the office for incoming enquiries from the public on badger issues and concerns, such as badgers digging in gardens and possible sett disturbance
- Sett reporting form for new setts or sightings in the dedicated 'Reporting Centre'. Reports are forwarded to the local group for follow-up and any required action

Campaigns - Planning/Development

This campaign focuses on the threat badgers face from development, whether on a local and residential scale, to large Government sponsored projects such as HS2 - and indeed any planning or development issues for projects of any scale that can impact badgers, their setts and their habitats.

As with the 'Give Badgers a Brake' campaign, this area is challenging due to the complex nature of planning and development, and the many levels and scales it can happen on. Badger Trust will focus more on this in 2021, but in 2020 the following 'Planning/Development' activity was undertaken:

- Continued use and promotion of Badger Trust's dedicated publication 'Badger Protection: Guidance for Developers'
- Liaison with, and referral to, local groups for enquires or concerns on planning or development issues in their area
- Planning for an online version of the 'Guidance for Developers' on the website in 2021
- Initial engagement with the HS2 project with a view to ongoing liaison
- Working with local groups affected by Phase 1 of the HS2 project and providing advice on related legal aspects
- Ongoing response from the office for incoming enquiries from the public on planning and development issues and concerns, with signposting to relevant advice and agencies as appropriate

Campaign and engagement reach

Work delivered for campaigns relies on reach to relevant audiences and stakeholders to be successful, and in 2020 investment was made in marketing, promoting and digital outreach. Examples of this are given below:

- 26 dedicated e-news updates sent across audience of groups, supporters and donors
- Social media impressions up year on year by 1094%
- Social media engagement up year on year by 850%
- Total followers across twitter, Facebook and Instagram up year on year by 67%
- Website users up year on year by 121% to 74,000 from 34,000
- Website page views up year on year by 82% to 203,000 from 112,000
- Dedicated 'thank you' postal mailing introduced and well received

Further investment is planned for the website in 2021 in terms of both functionality, user experience and content.

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Trustees' report (continued)
For the year ended 31 December 2020

PARTNERSHIP AND MEMBERSHIP WORKING

Badger Trust is a small, single species organisation, and can maximise its impact and amplify its voice when working with other like-minded organisations. It does this through ongoing membership of Wildlife and Countryside Link, and as a member of NWCUC's UK Badger Persecution Priority Delivery Group. PAW, the Partnership for Action Against Wildlife Crime, is a multi-agency body comprising representatives of the organisations involved in wildlife law enforcement in the UK, and Badger Trust is a member organisation. Badger Trust is also a member of EuroGroup for Animals, and is working with them - and Born Free - on the Bern Convention complaint mentioned in the 'Can the Cull' section above.

The Trust also works on a more ad hoc basis with other animal welfare organisations when opportunities arise, and an example is securing the support of the RSPCA, IFAW, Born Free and the League Against Cruel Sports for the open letter to the Secretary of State for Defra, George Eustace, on the 'Can the Cull' campaign.

SUPPORTERS

Supporters and donors

Badger Trust offers a number of ways for the public to support its work, besides the local group option offered directly where a local group exists in the relevant area. As a registered charity the organisation is totally reliant on gifts from the public, and 100% of its funding comes from voluntary donations.

The Trust operates a supporter scheme which has several annual options, covering single, family, teacher, benefactor and finally a life supporter option. Supporters can also decide to help the work of the Trust by donating directly, if signing up as a supporter is not for them, or they want to do that in addition. Donations can be made on a one-off or recurring basis. It also has a dedicated 'Brock Shop' which offers badger themed products to supporters, with a 'UK and artisan' unique selling point. In 2020 the Trust also utilised the 'Don't Send Me a Card' online platform to offer supporters the option to support by purchasing an e-card.

2020 was the first full year of Badger Trust using the new CRM system to manage supporter relationships, as invested in and introduced towards the end of 2019. Whilst there were some business processes still to refine, and data projects to finish, the system has provided the charity a solid foundation to work from going forward. In particular it allows monthly claiming of Gift Aid, which helps with income management as well as compliance for HMRC. The cloud-based nature of the system was immensely helpful during the switch to home working necessitated by Covid, as with the financial and other office systems. This allowed a 'business as usual' approach to operations at a time of very challenging circumstances.

The Covid situation negatively impacted the Trust's ability to both engage with and fundraise from supporters and donors. The cancellation of both the AGM and Symposium, together with the inability to engage with current and possible supporters at wildlife fairs, festivals and other events meant expected income from these opportunities could not be realised in year. The situation remains concerning as we move into 2021, and plans and strategy may need to be revised in accordance.

Legacies

Badger Trust is fortunate to have supporters remember the organisation in their Will, so that their love of badgers and desire to protect them can continue on through their last gift to the charity after their death.

In 2020 the following people made legacy gifts to help badgers as part of their final wishes:

- Eileen Price
- Margaret Burnett
- Joyce Fulcher
- Christine Mary Hodges
- Trevor John Sutton
- Patrick Joseph Murphy

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Trustees' report (continued)
For the year ended 31 December 2020

Corporate Partnerships

In 2020 the Trust introduced a pilot to investigate the potential for corporate partnerships to generate income for the charity. These focus on companies/sole traders who offer specific badger-related goods or services, and who wish to donate a percentage or set amount to the Trust from each sale they make. The success of this new income stream and engagement channel will be monitored in 2021 for the first full year prior to making a decision about viability.

FINANCIAL OVERVIEW

The global pandemic situation for 2020 severely affected the Trust's plans to deliver against strategy and budget in terms of engagement, fundraising and events (AGM and Symposium). Despite various phases of lockdown and related restrictions, Badger Trust decided to continue to function to a 'business as usual' standard as much as possible, and did not shut down operations (aside from switching to home working and reallocating staff roles/tasks) or furlough the staff team.

Overall, Badger Trust had a total income in 2020 of £276,091 and total expenditure was £237,714. The year ended with a £38,377 surplus against a budgeted deficit of £64,875, the main reason for this was legacy income exceeding budget. Whilst savings were made on some lines due to reduced expenditure for cancelled or reduced activities because of the pandemic, these savings were absorbed by other lines where budget was exceeded due to differing activities or expenditure to that planned.

The Board made a decision in 2019 to budget for a deficit to allow for organisational changes and investment which plan to serve it well as it heads into a new 5 year strategy. This strategy is underway, but is being proceeded with cautiously due to Year 1 (2021) not being a normal business year, once again due to the Covid situation.

Of note in 2020 are that the shop delivered exceptionally well, bringing in around twice as much as forecast, thanks to a good range of quality goods paired with excellent marketing focus. This is particularly impressive as the Symposium, a face to face event that had to be cancelled due to Covid, usually is a key contributor to the end of year results. Supporter income also exceeded budget by over 20%, at a time when fundraising and wider promotion of the charity was at its hardest.

The Trust is very grateful for the ongoing financial support of supporters, shoppers and donors at this challenging time, and remains very thankful for those supporters who choose to help badgers after they have gone, with a final gift to Badger Trust in their Will.

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Trustees' report (continued)
For the year ended 31 December 2020

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

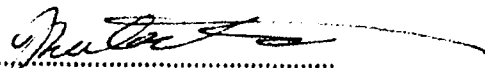
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period.

In preparing these financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objects and activities of the charity.

This report, incorporating the Strategic report, was approved by the Trustees, in their capacity as company directors, on 30 June 2021 and signed on their behalf by:


.....
J Bates-Keegan

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Independent examiner's report
For the year ended 31 December 2020

Independent examiner's report to the Trustees of Badger Trust (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2020.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

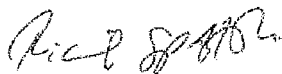
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I can confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed:



Dated: 12 August 2021

Richard Spofforth BSc, FCA

For and on behalf of Kreson Reeves LLP
Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

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Statement of financial activities incorporating income and expenditure account
For the year ended 31 December 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	20	257,987	258,007	248,678
Other trading activities	3	-	17,485	17,485	7,961
Investments	4	-	619	619	542
Total income		20	276,091	276,111	257,181
Expenditure on:					
Raising funds	3	-	7,589	7,589	2,579
Charitable activities		676	229,449	230,125	216,970
Total expenditure		676	237,038	237,714	219,549
Net income / (expenditure) before other recognised gains and losses		(656)	39,053	38,397	37,632
Net movement in funds		(656)	39,053	38,397	37,632
Reconciliation of funds:					
Total funds brought forward		656	364,885	365,541	327,909
Total funds carried forward		-	403,938	403,938	365,541

The notes on pages 14 to 23 form part of these financial statements.

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Registered number: 05460677

Balance sheet
As at 31 December 2020

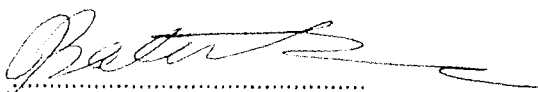
	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	10		513		622
Current assets					
Stocks		3,880		2,729	
Debtors	11	111,961		17,520	
Cash at bank and in hand		301,161		362,913	
		<u>417,002</u>		<u>383,162</u>	
Creditors: amounts falling due within one year	12	(13,577)		(18,243)	
Net current assets			<u>403,425</u>		<u>364,919</u>
Net assets			<u>403,938</u>		<u>365,541</u>
Charity Funds					
Restricted funds	13	-			656
Unrestricted funds	13	403,938			364,885
Total funds			<u>403,938</u>		<u>365,541</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 30 June 2021 and signed on their behalf, by:


 J Bates-Keegan - Director

The notes on pages 14 to 23 form part of these financial statements.

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Notes to the financial statements
For the year ended 31 December 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Badger Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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Notes to the financial statements
For the year ended 31 December 2020

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.5 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% reducing balance
Computer equipment	-	33.33% straight line
Vaccination equipment	-	33.33% straight line

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

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Notes to the financial statements
For the year ended 31 December 2020

1. Accounting policies (continued)

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.9 Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.10 Cash at Bank and in hand

Cash at bank and 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.

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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Notes to the financial statements
For the year ended 31 December 2020

2. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	20	34,295	34,315	32,281
Legacies	-	150,582	150,582	163,450
Subscriptions	-	58,297	58,297	45,295
Gift Aid	-	14,813	14,813	7,652
Total donations and legacies	20	257,987	258,007	248,678
Total 2019	656	248,022	248,678	

3. Trading activities

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Charity trading income				
Sale of goods	-	17,485	17,485	7,961
Fundraising trading expenses				
Cost of stock consumed	-	7,589	7,589	2,579
	-	7,589	7,589	2,579
Net income from trading activities	-	9,896	9,896	5,382

In 2018 all income and costs relating to trading activities were unrestricted.

4. Investment income

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investment income - interest received	-	619	619	542
Total 2019	-	542	542	

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Notes to the financial statements
For the year ended 31 December 2020

5. Analysis of grants

	Grants to Institutions 2020 £	Grants to Individuals 2020 £	Total 2020 £	Total 2019 £
Badger Crowd legal fund	-	5,000	5,000	900
South Yorkshire Badger Group	-	-	-	1,250
Gloucester Badger Group	-	-	-	2,000
Cheshire Badger Group	2,000	-	2,000	2,000
Northern Ireland Badger Group	1,461	-	1,461	-
Shropshire Badger Group	-	-	-	1,500
Oxfordshire Badger Group	1,472	-	1,472	-
Calderdale Badger Protection Group	-	-	-	1,500
Warwickshire Badger Group	-	-	-	1,000
Devon Badger Group	-	-	-	1,300
Other grants paid less than £1,000	1,460	-	1,460	(164)
Total	6,393	5,000	11,393	11,286

Included within grants to individuals is restricted expenditure of £5,000 (2019 - £900).

6. Direct costs

	Education/ vaccination £	Total 2020 £	Total 2019 £
Direct costs	(776)	(776)	7,469
Total 2020	(776)	(776)	

Included within direct costs is restricted expenditure of £Nil (2019 - £Nil).

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Notes to the financial statements
For the year ended 31 December 2020

7. Governance and Support costs

	Unrestricted funds	Total 2020	Total 2019
	£	£	£
Office costs	1,732	1,732	1,865
Room hire (including office)	8,178	8,178	7,438
Insurance	827	827	783
Training expenses	4,970	4,970	2,903
Subscriptions	4,028	4,028	7,614
Telephone & IT	4,960	4,960	6,100
Post & stationery	3,432	3,432	3,150
Travel & subsistence	1,455	1,455	6,116
Consultancy	16,713	16,713	2,985
CEO expenses	507	507	5,861
Depreciation	607	607	880
Subcontractor costs	38,897	38,897	51,547
Financial services	1,814	1,814	1,007
Marketing costs	8,233	8,233	4,083
Accountancy and bookkeeping	7,049	7,049	9,184
Independent examiner's fee	2,000	2,000	1,800
Wages and salaries	109,191	109,191	79,777
National insurance	5,742	5,742	4,465
Pension cost	1,373	1,373	657
	221,708	221,708	198,215
Total 2020	221,708	221,708	

8. Independent Examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,000 (2019 - £1,800).

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Notes to the financial statements
For the year ended 31 December 2020

9. Staff costs

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	109,191	79,777
Social security costs	5,742	4,465
Other pension costs	1,373	657
	<u>116,306</u>	<u>84,899</u>

The average number of persons employed by the company during the year was as follows:

2020 No.	2019 No.
4	3

No employee received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Vaccination equipment £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 January 2020	14,803	151	15,389	30,343
Additions	-	-	499	499
At 31 December 2020	<u>14,803</u>	<u>151</u>	<u>15,888</u>	<u>30,842</u>
Depreciation				
At 1 January 2020	14,803	82	14,836	29,721
Charge for the year	-	14	594	608
At 31 December 2020	<u>14,803</u>	<u>96</u>	<u>15,430</u>	<u>30,329</u>
Net book value				
At 31 December 2020	<u>-</u>	<u>55</u>	<u>458</u>	<u>513</u>
At 31 December 2019	<u>-</u>	<u>69</u>	<u>553</u>	<u>622</u>

11. Debtors

	2020 £	2019 £
Trade debtors	-	200
Gift aid debtor	4,701	11,633
Prepayments and accrued income	107,260	5,687
	<u>111,961</u>	<u>17,520</u>

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Notes to the financial statements
For the year ended 31 December 2020

12. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	61	1,550
Other taxation and social security	5,361	2,207
Other creditors	8,155	8,186
Grant commitments)	-	6,300
	<u>13,577</u>	<u>18,243</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Designated funds				
Clare Hammacott fund	146	-	(146)	-
Vaccination fund	2,270	-	-	2,270
	<u>2,416</u>	<u>-</u>	<u>(146)</u>	<u>2,270</u>
General funds				
General Funds	337,544	273,841	(235,477)	375,908
Life supporter fund	24,925	2,250	(1,415)	25,760
	<u>362,469</u>	<u>276,091</u>	<u>(236,892)</u>	<u>401,668</u>
Total Unrestricted funds	<u>364,885</u>	<u>276,091</u>	<u>(237,038)</u>	<u>403,938</u>
Restricted funds				
Vaccination fund	551	-	(551)	-
Badger crime fund	105	20	(125)	-
	<u>656</u>	<u>20</u>	<u>(676)</u>	<u>-</u>
Total of funds	<u>365,541</u>	<u>276,111</u>	<u>(237,714)</u>	<u>403,938</u>

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Unaudited

Notes to the financial statements
For the year ended 31 December 2020

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
Designated funds				
Clare Hammacott fund	146	-	-	146
Vaccination fund	2,270	551	(551)	2,270
	<u>2,416</u>	<u>551</u>	<u>(551)</u>	<u>2,416</u>
General funds				
General Funds	302,423	252,824	(217,703)	337,544
Life supporter fund	23,070	3,150	(1,295)	24,925
	<u>325,493</u>	<u>255,974</u>	<u>(218,998)</u>	<u>362,469</u>
Total Unrestricted funds	<u>327,909</u>	<u>256,525</u>	<u>(219,549)</u>	<u>364,885</u>
Restricted funds				
Vaccination fund	-	551	-	551
Badger crime fund	-	105	-	105
	<u>-</u>	<u>656</u>	<u>-</u>	<u>656</u>
Total of funds	<u>327,909</u>	<u>257,181</u>	<u>(219,549)</u>	<u>365,541</u>

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Notes to the financial statements
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14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	513	513
Current assets	20	416,982	417,002
Creditors due within one year	-	(13,577)	(13,577)
	<u>-</u>	<u>403,938</u>	<u>403,938</u>

Analysis of net assets between funds - prior year

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	-	622	622
Current assets	656	382,506	383,162
Creditors due within one year	-	(18,243)	(18,243)
	<u>656</u>	<u>364,885</u>	<u>365,541</u>

15. Related party transactions

During the year expenses of £193 (2019: £2,410) were reimbursed to 7 trustees; for travel and subsistence costs in respect of attendance at trustees' meetings and conferences.

16. Controlling party

During the year the charity was under control of the Trustees.