

WILD AT HEART FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

WILD AT HEART FOUNDATION

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WILD AT HEART FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2021**

Trustees Nikki Tibbles
Julia Dowling (resigned 2 December 2020)
Dilaram Kitchlew Williamson (resigned 2 December 2020)
Jane Gottschalk
Andrea Alessandro Davide Previ (appointed 2 December 2020)
Lorraine Anne Robertson (appointed 1 November 2021)
Stephanie Camu (appointed 18 October 2021)

**Charity registered
number** 1161695

Principal office Unit 4
Linford Business Estate
Linford Street
London
SW8 4AB

Accountants Wellers
Accountants
1 Vincent Square
London
SW1P 2PN

WILD AT HEART FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2020 to 30 June 2021.

Objectives and activities

a. Policies and objectives

The purpose/objects of the charity are to compassionately reduce the worlds stray dog population, through organising and sponsoring global rescue and rehoming projects, neutering programmes, awareness and education initiatives.

1. Global dog rescue & adoption; we fund, organise and support a wide number of international rescue and adoption initiatives.
2. Sterilisation: we organise and fund spay/neuter programmes, including research into new sterilisation techniques.
3. Education: we have developed and deliver education initiatives, with particular focus on children, based on an ethos of compassion and respect.
4. Awareness: we create, promote and support international campaigns that raise awareness of animal suffering.

The impact of the global pandemic and Brexit has been and will remain significant for the foreseeable future. We experienced an unprecedented spike in UK adoption applications with an increase of 547% YOY. The costs of animal transport, inoculation and passport/documentation have increased exponentially.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies and activities undertaken to achieve objectives

For the period of 2020-21, the charity had specific objectives, alongside its mission objectives of neutering, rehoming and educating, to:

- Create and launch an education campaign into schools in the UK and abroad
- Focus on global neutering initiatives
- Explore the set-up of a UK rehabilitation centre
- Improve fundraising structure & strategy
- Review standard operating procedures and policies
- Improve bookkeeping and reporting

All operational objectives referenced above were met during the year. However, the COVID-19 global pandemic had a significant impact on the charity. The education campaign's launch was delayed until September 2021. International partner shelter support and neutering initiatives were also restricted. The UK rehabilitation centre project was deferred to a 2023/24 long-term fundraising objective, a full feasibility and cost analysis will be conducted in 2022/23.

Achievements and performance

WILD AT HEART FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

Achievements and performance (continued)

a. Main achievements of the Charity

The charity had targets during the financial year 2020/2021, which included: neutering 4,000 dogs, re-homing 460 dogs and raising £465,000. Due to the implications of Brexit and Covid, the charity fell slightly short of these targets and re-homed 350 dogs, sterilised 1,737 and raised just short of £339,900.

The education programme 'Be Kind' pilot was launched into three schools with contrasting demographics. The launch of the full programme was delayed until September 2021 due to school closures.

Sterilisation highlights & success statistics

- We began our sterilisation support programme in Bulgaria June 2020. Between July 2020 - June 2021 we financially supported the sterilisation of 257 dogs. In addition, all Bulgarian dogs by law must be sterilised before leaving Bulgaria, we therefore can include our adopted dogs from this period (135) for a total of 392.
- We also started a sterilisation programme in Greece during this time frame, with 62 female dogs being spayed.
- We launched a sterilisation programme in Thailand during this period, with 622 dogs being spayed/neutered.
- We began supporting a shelter partner in South Africa during 2020, and financially supported their November 2020 steri-drive at which 375 dogs were sterilised over a weekend.
- We also financially supported a sterilisation initiative of 66 dogs in Palestine.
- We funded the sterilisation of 220 dogs during May 2021 in Mexico.
- A total of 1737 dogs sterilised during the period.

Adoption highlights & success statistics

- Interest in adopting increased by 547% from the previous tax year. The number of adoption application forms received during this period was 12,239, compared with 1892 during July 2019 - June 2020.
- 350 dogs were adopted during this period (29 already UK-based), despite having to navigate significant pandemic induced international transportation issues, along with new Brexit regulations being implemented from Jan 21. This was an increase of 248 during the previous tax period.

Education programme

The key objective of our education programme is to encourage young people to explore and better understand the symbiotic relationship between dogs and their own positive mental wellbeing, whilst fostering the development of empathy, compassion, kindness and understanding.

Objectives:

1. Offer a free programme of resources to support the emotional intelligence of young people, called the Be Kind Programme.
2. Achieve increased knowledge within young people around safe and positive interactions with dogs and their welfare needs.
3. Raise awareness of Wild at Heart Foundation and the mission of the charity.

Overview:

- Designed for KS2 students
- Linked to the National Curriculum Free resources with various lesson plans and activities. Students will develop key skills in empathy, compassion, kindness and understanding, whilst learning about the positive impact dogs and animals can have on our lives

WILD AT HEART FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

Achievements and performance (continued)

Curriculum Links:

- PSHE: health and wellbeing
- English: reading and writing, speaking and listening
- Science: animals including humans
- Geography: Locating countries

Awareness

We create, promote and support global campaigns that raise awareness and prevention of animal suffering.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

a. Constitution

Wild At Heart Foundation is a registered charity, number 1161695, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

Nikki Tibbles currently manages the day-to-day running of the charity with support from Samantha Ellingford (Operations Manager), Abi Hanks (Senior Marketing and Fundraising Manager) resigned March 2022 and Olivia Staves (Head of Adoption Operations) now Project Partnerships Manager.

Regular Trustee meetings took place during this period to ensure clear understanding and oversight of the business for all. The Trustees have assessed the risks to which the charity is exposed, those relating to the operations and finances of the charity and are satisfied that there are systems in place to mitigate exposure.

WILD AT HEART FOUNDATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021**

Statement of Trustees' responsibilities


The Trustees 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).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

5E1E4F937499459.....
Nikki Tibbles
Trustee
Date: 09-06-22

WILD AT HEART FOUNDATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2021

Independent examiner's report to the Trustees of Wild At Heart Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I 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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

WILD AT HEART FOUNDATION

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021**

Signed:  DocuSigned by:
Wellers
A6578B7B7147498...

Dated: 09-06-22

Kathleen Parker

FCCA

1 Vincent Square, London, SW1P 2PN

WILD AT HEART FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:				
Donations and legacies	3	556,853	556,853	484,839
Other trading activities	4	14,326	14,326	27,003
Investments	5	1,331	1,331	2,354
Total income		572,510	572,510	<i>514,196</i>
Expenditure on:				
Charitable activities	6	673,077	673,077	377,571
Total expenditure		673,077	673,077	<i>377,571</i>
Net movement in funds		(100,567)	(100,567)	<i>136,625</i>
Reconciliation of funds:				
Total funds brought forward		147,439	147,439	10,814
Net movement in funds		(100,567)	(100,567)	136,625
Total funds carried forward		46,872	46,872	<i>147,439</i>

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

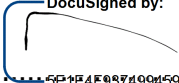
The notes on pages 11 to 23 form part of these financial statements.

WILD AT HEART FOUNDATION

**BALANCE SHEET
AS AT 30 JUNE 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	6,698	2,276
Investments	12	1	1
		<u>6,699</u>	<u>2,277</u>
Current assets			
Debtors	13	2,507	9,943
Cash at bank and in hand		79,564	157,142
		<u>82,071</u>	<u>167,085</u>
Creditors: amounts falling due within one year	14	(41,898)	(21,923)
		<u>40,173</u>	<u>145,162</u>
Net current assets		<u>40,173</u>	<u>145,162</u>
Total net assets		<u><u>46,872</u></u>	<u><u>147,439</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	46,872	147,439
Total funds		<u><u>46,872</u></u>	<u><u>147,439</u></u>

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

DocuSigned by:

 SE1E4F987499459.....
Nikki Tibbles
 Trustee
 Date: 09-06-22

The notes on pages 11 to 23 form part of these financial statements.

WILD AT HEART FOUNDATION

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(70,854)	154,119
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(6,724)	(2,398)
	<hr/>	<hr/>
Net cash used in investing activities	(6,724)	(2,398)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(77,578)	151,721
Cash and cash equivalents at the beginning of the year	157,142	5,421
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	79,564	157,142
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 23 form part of these financial statements

WILD AT HEART FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1. General information

Wild at Heart Foundation is an charitable incorporated organisation "CIO", limited by guarantee, domiciled in England and Wales, registration number 01161695. The registered office is Unit 3 & 4, Linford Business Estate, Linford Street, London, SW8 4AB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Wild At Heart Foundation 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.

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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.

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

2. Accounting policies (continued)**2.3 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
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2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.8 Debtors

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

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

2. Accounting policies (continued)**2.9 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

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

2.13 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 Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations			
Donations	308,952	308,952	293,085
Adoption fees	227,675	227,675	149,763
Gift aid	33,468	33,468	16,139
Subtotal detailed disclosure	<u>570,095</u>	<u>570,095</u>	<u>458,987</u>
Grants	4,930	4,930	7,680
Government grants	(18,172)	(18,172)	18,172
Subtotal	<u>(13,242)</u>	<u>(13,242)</u>	<u>25,852</u>
	<u>556,853</u>	<u>556,853</u>	<u>484,839</u>
<i>Total 2020</i>	<u>484,839</u>	<u>484,839</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Fundraising	<u>14,326</u>	<u>14,326</u>	<u>27,003</u>
<i>Total 2020</i>	<u>27,003</u>	<u>27,003</u>	

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Investment income	1,331	1,331	2,354
<i>Total 2020</i>	<u>2,354</u>	<u>2,354</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	673,077	673,077	377,571
<i>Total 2020</i>	<u>377,571</u>	<u>377,571</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	619,169	53,908	673,077	377,571
<i>Total 2020</i>	<u>331,107</u>	<u>46,464</u>	<u>377,571</u>	

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	267,757	267,757	159,076
Adoption & dog transport	191,370	191,370	83,613
Other direct costs	152,042	152,042	84,418
Grant funding of activities	8,000	8,000	4,000
	<u>619,169</u>	<u>619,169</u>	<u>331,107</u>
<i>Total 2020</i>	<u>331,107</u>	<u>331,107</u>	

Analysis of support costs

	Charitable activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Legal & professional fees	13,898	13,898	11,360
Advertising & marketing	14,195	14,195	1,888
Travel & subsistence	861	861	13,855
Rent & insurance costs	1,167	1,167	937
Telephone, fax & computer costs	4,726	4,726	1,624
Sundry expenses	1,645	1,645	226
Bank fees	1,733	1,733	2,021
Printing, postage & stationery	4,475	4,475	2,841
Depreciation	2,302	2,302	440
Charitable & political donations	3,790	3,790	11,272
Provision for bad debts	5,116	5,116	-
	<u>53,908</u>	<u>53,908</u>	<u>46,464</u>
<i>Total 2020</i>	<u>46,464</u>	<u>46,464</u>	

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,600	3,600

9. Staff costs

	2021 £	2020 £
Wages and salaries	243,578	146,169
Social security costs	18,567	9,545
Contribution to defined contribution pension schemes	5,612	3,362
	267,757	159,076

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

	2021 No.	2020 No.
Average	9	10

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

	2021 £	2020 £
Adoption staff costs		
Wages and salaries	135,484	77,040
Social security costs	12,017	6,871
Contribution to defined contribution pension schemes	3,035	1,726
	150,536	85,637

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 June 2021, no Trustee expenses have been incurred (2020 - £NIL).

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

11. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 July 2020	2,735
Additions	6,724
At 30 June 2021	9,459
Depreciation	
At 1 July 2020	459
Charge for the year	2,302
At 30 June 2021	2,761
Net book value	
At 30 June 2021	6,698
<i>At 30 June 2020</i>	2,276

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

12. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 July 2020	1
At 30 June 2021	1
Net book value	
At 30 June 2021	1
At 30 June 2020	1

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Wild At Heart Foundation Trading Limited	10178756	1 Vincent Square, London, SW1P 2PN	Trading Subsidiary
Class of shares	Holding	Included in consolidation	
Ordinary	100%	No	

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
Wild At Heart Foundation Trading Limited	27,708	(32,051)	(4,343)	(4,342)

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

13. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	950	-
Amounts owed by group undertakings	-	9,943
Prepayments and accrued income	1,557	-
	<u>2,507</u>	<u>9,943</u>

14. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	19,294	5,880
Amounts owed to group undertakings	10,723	-
Other taxation and social security	6,663	11,467
Pension fund loan payable	1,618	976
Accruals and deferred income	3,600	3,600
	<u>41,898</u>	<u>21,923</u>

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2020	Income	Expenditure	Balance at 30 June 2021
	£	£	£	£
Unrestricted funds				
General Funds	147,439	572,510	(673,077)	46,872
	<u>147,439</u>	<u>572,510</u>	<u>(673,077)</u>	<u>46,872</u>

Statement of funds - prior year

	<i>Balance at 1 July 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2020</i>
	£	£	£	£
Unrestricted funds				
General Funds	<i>10,814</i>	<i>514,196</i>	<i>(377,571)</i>	<i>147,439</i>
	<u>10,814</u>	<u>514,196</u>	<u>(377,571)</u>	<u>147,439</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021	Total funds 2021
	£	£
Tangible fixed assets	6,698	6,698
Fixed asset investments	1	1
Current assets	82,071	82,071
Creditors due within one year	(41,898)	(41,898)
Total	<u>46,872</u>	<u>46,872</u>

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Endowment funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	2,276	2,276
Fixed asset investments	-	1	1
Current assets	-	167,084	167,084
Creditors due within one year	(1)	(21,922)	(21,923)
Total	<u>(1)</u>	<u>147,439</u>	<u>147,438</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(100,567)</u>	<u>136,625</u>
Adjustments for:		
Depreciation charges	2,303	441
Decrease in debtors	7,434	10,535
Increase in creditors	19,976	6,518
Net cash provided by/(used in) operating activities	<u>(70,854)</u>	<u>154,119</u>

18. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	<u>79,564</u>	<u>157,142</u>
Total cash and cash equivalents	<u>79,564</u>	<u>157,142</u>

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

19. Analysis of changes in net debt

	At 1 July 2020	Cash flows	At 30 June 2021
	£	£	£
Cash at bank and in hand	157,142	(77,578)	79,564
Debt due within 1 year	(976)	(642)	(1,618)
	<u>156,166</u>	<u>(78,220)</u>	<u>77,946</u>

20. Pension commitments

The group contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £5,612 (2020 - £3,362) of which £1,618 (2020: £976) were payable to the fund at the balance sheet date and are included in creditors.

21. Related party transactions

The charity has a trading subsidiary company called Wild at Heart Foundation Trading Ltd. This company donated profits of £Nil (2020: £5,300) to the charity. The charity owed £10,723 (2020: £9,943) as at the year end.