

**WILD AT HEART FOUNDATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

---

**WILD AT HEART FOUNDATION**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6 - 7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Statement of cash flows</b>	10
<b>Notes to the financial statements</b>	11 - 23

---

**WILD AT HEART FOUNDATION**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**Trustees** Nikki Tibbles  
Jane Gottschalk  
Andrea Alessandro Davide Previ  
Lorraine Anne Robertson  
Stephanie Camu

**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 2022

---

The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2021 to 30 June 2022.

#### **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, sterilisation programmes, welfare support, and awareness/education initiatives.

1. Global dog rescue & adoption: funding and supporting international rescue and adoption initiatives.
2. Sterilisation: funding the facilitation of spay/neuter programmes worldwide.
3. Welfare: funding to support the meeting of the nourishment/medical/shelter needs of dogs.
4. Education/awareness: supporting the development of international campaigns which both raise awareness of, and prevent further animal suffering, whilst also promoting high welfare standards. Continuing to deliver a KS2 education initiative in the UK.

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 2021/22, the charity had specific objectives, alongside its general mission objectives of sterilisation, rehoming, welfare and awareness/education, to:

- Continue to focus on global sterilisation initiatives
- Review overall charity strategy and mission pillars
- Fully launch an education campaign into UK schools and develop international education programmes

All operational objectives referenced above were met during the year. However, the impact of the global pandemic and Brexit continued to remain significant during this period. High-volume sterilisation initiatives were restricted, rehoming logistics were complex, had elevated associated costs and interest in adopting decreased.

---

## WILD AT HEART FOUNDATION

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

---

#### Achievements and performance

##### a. Main achievements of the Charity

The charity sterilised 758 dogs, re-homed 187 dogs and raised just short of £421,045.

##### Sterilisation

- 758 sterilisations were achieved globally during the period of July 21 - June 22.
- We funded the sterilisation of 528 dogs during the period in Mexico.
- We funded the sterilisation of 36 dogs during May - June 2022 in Greece, which was the beginning of a new 1-year female spay campaign.
- We funded a sterilisation programme in Lebanon during this period, with 53 dogs being spayed/neutered.
- We financially supported the sterilisation/medical needs of 13 dogs in South Africa during the period.
- We began supporting a project partner in Bali in May 2022 and financially supported 20 sterilisations during May - June 2022.
- We also financially supported 12 sterilisations in Romania.
- In addition, all Bulgarian dogs by law must be sterilised before leaving Bulgaria, we can therefore also include our 96 adopted dogs from this period.

##### Adoption

- Interest in adopting decreased significantly from the previous tax year. The number of adoption application forms received during this period was 1,509, compared with 12,239 during July 2020 - June 2021
- 187 dogs were adopted during this period (20 already UK-based). Due to the significant decrease in adoption interest, combined with the continuing impact of Covid and Brexit regulations and an increase in UK onward rehoming, in April 2022 we took the decision to pause international adoptions.

##### Welfare

- Welfare funds were distributed across 10 projects in Afghanistan, Greece, Palestine, Romania, South Africa, Lebanon, Ukraine, India, Mexico and Bali.

##### Education/awareness

- Funding was provided to a South African project to produce a series of animated educational videos for showing in schools and other educational environments, encompassing sterilisation, animal cruelty, how to be a good pet owner and understanding illnesses.
- 117 UK schools signed up to deliver our KS2 Be Kind Education programme during this period.

#### 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.

---

**WILD AT HEART FOUNDATION**

---

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**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 managed the day-to-day running of the charity during this period with support from Shaeren McKenzie (from May 2022), Samantha Ellingford (Operations Manager), Abi Hanks (Senior Marketing and Fundraising Manager, resigned March 2022) and Olivia Staves (Head of Adoption Operations to April 2022, thereafter Projects 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 2022**

---

**Statement of Trustees' responsibilities**

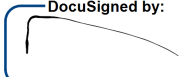
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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:  
  
5E1E24F937490459:.....  
**Nikki Tibbles**  
Trustee  
Date: 18-10-23

---

## WILD AT HEART FOUNDATION

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

---

#### 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 2022.

#### 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 2022**

---

Signed:  DocuSigned by:  
2FF383457D314CA...

Dated: 24-10-23

Joseph Lennon

ACCA

1 Vincent Square, London, SW1P 2PN

---

**WILD AT HEART FOUNDATION**

---

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022**

---

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	3	523,336	523,336	556,853
Other trading activities	4	-	-	14,326
Investments	5	-	-	1,331
<b>Total income</b>		<b>523,336</b>	<b>523,336</b>	<b>572,510</b>
<b>Expenditure on:</b>				
Charitable activities	6	521,360	521,360	673,077
<b>Total expenditure</b>		<b>521,360</b>	<b>521,360</b>	<b>673,077</b>
<b>Net movement in funds</b>		<b>1,976</b>	<b>1,976</b>	<b>(100,567)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		46,872	46,872	147,439
Net movement in funds		1,976	1,976	(100,567)
<b>Total funds carried forward</b>		<b>48,848</b>	<b>48,848</b>	<b>46,872</b>

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**

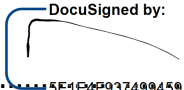
---

**BALANCE SHEET  
AS AT 30 JUNE 2022**

---

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	43,827	6,698
Investments	12	1	1
		43,828	6,699
<b>Current assets</b>			
Debtors	13	8,714	2,507
Cash at bank and in hand		51,010	79,564
		59,724	82,071
Creditors: amounts falling due within one year	14	(54,704)	(41,898)
		5,020	40,173
<b>Net current assets</b>		5,020	40,173
<b>Total net assets</b>		48,848	46,872
<b>Charity funds</b>			
Restricted funds	15	-	-
Unrestricted funds	15	48,848	46,872
<b>Total funds</b>		48,848	46,872

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

DocuSigned by:  
  
 5E1E4F937499459.....  
**Nikki Tibbles**  
 Trustee  
 Date: 18-10-23

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 2022**

---

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>11,682</b>	<b>(70,854)</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(40,236)</b>	<b>(6,724)</b>
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(40,236)</b>	<b>(6,724)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>(28,554)</b>	<b>(77,578)</b>
Cash and cash equivalents at the beginning of the year	<b>79,564</b>	<b>157,142</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>51,010</b>	<b>79,564</b>
	<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 2022

---

#### 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 2022**

---

**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%
Other fixed assets	-	

**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 2022**

---

**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 2022**

---

**3. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
<b>Donations</b>			
Donations	419,125	<b>419,125</b>	308,952
Adoption fees	116,063	<b>116,063</b>	227,675
Gift aid	(29,780)	<b>(29,780)</b>	33,468
<b>Subtotal detailed disclosure</b>	<u>505,408</u>	<u><b>505,408</b></u>	<u>570,095</u>
Donations	(19,572)	<b>(19,572)</b>	-
Grants	37,500	<b>37,500</b>	4,930
Government grants	-	-	(18,172)
<b>Subtotal</b>	<u>17,928</u>	<u><b>17,928</b></u>	<u>(13,242)</u>
	<u>523,336</u>	<u><b>523,336</b></u>	<u>556,853</u>
<i>Total 2021</i>	<u>556,853</u>	<u>556,853</u>	

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Fundraising	-	-	14,326
<i>Total 2021</i>	<u>14,326</u>	<u>14,326</u>	



---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Investment income	-	-	1,331
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2021</i>	<u>1,331</u>	<u>1,331</u>	

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Charitable activities	521,360	<b>521,360</b>	673,077
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2021</i>	<u>673,077</u>	<u>673,077</u>	

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Charitable activities	452,022	69,338	<b>521,360</b>	673,077
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2021</i>	<u>619,169</u>	<u>53,908</u>	<u>673,077</u>	

---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Charitable activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Staff costs	269,924	<b>269,924</b>	267,757
Adoption & dog transport	92,037	<b>92,037</b>	191,370
Other direct costs	90,061	<b>90,061</b>	152,042
Grant funding of activities	-	-	8,000
	<u>452,022</u>	<u><b>452,022</b></u>	<u>619,169</u>
<i>Total 2021</i>	<u>619,169</u>	<u>619,169</u>	

**Analysis of support costs**

	<b>Charitable activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Legal & professional fees	22,364	<b>22,364</b>	13,898
Advertising & marketing	17,215	<b>17,215</b>	14,195
Travel & subsistence	3,250	<b>3,250</b>	861
Rent & insurance costs	1,932	<b>1,932</b>	1,167
Telephone, fax & computer costs	3,300	<b>3,300</b>	4,726
Sundry expenses	1,731	<b>1,731</b>	1,645
Bank fees	6,177	<b>6,177</b>	1,733
Printing, postage & stationery	328	<b>328</b>	4,475
Depreciation	3,107	<b>3,107</b>	2,302
Charitable & political donations	3,174	<b>3,174</b>	3,790
Provision for bad debts	-	-	5,116
Interest payable	100	<b>100</b>	-
Governance costs	6,661	<b>6,661</b>	-
	<u>69,339</u>	<u><b>69,339</b></u>	<u>53,908</u>
<i>Total 2021</i>	<u>53,908</u>	<u>53,908</u>	

---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**8. Independent examiner's remuneration**

	<b>2022</b>	<i>2021</i>
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>3,600</b>	<i>3,600</i>
	<u><u>3,600</u></u>	<u><u>3,600</u></u>

**9. Staff costs**

	<b>2022</b>	<i>2021</i>
	£	£
Wages and salaries	<b>244,170</b>	<i>243,578</i>
Social security costs	<b>20,145</b>	<i>18,567</i>
Contribution to defined contribution pension schemes	<b>5,608</b>	<i>5,612</i>
	<u><u>269,923</u></u>	<u><u>267,757</u></u>

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

	<b>2022</b>	<i>2021</i>
	No.	No.
Average	<b>9</b>	<i>9</i>
	<u><u>9</u></u>	<u><u>9</u></u>

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

	<b>2022</b>	<i>2021</i>
	£	£
<b>Adoption staff costs</b>		
Wages and salaries	<b>135,484</b>	<i>77,040</i>
Social security costs	<b>12,017</b>	<i>6,871</i>
Contribution to defined contribution pension schemes	<b>3,035</b>	<i>1,726</i>
	<u><u>150,536</u></u>	<u><u>85,637</u></u>

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 30 June 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**11. Tangible fixed assets**

	Computer equipment £	Other fixed assets £	Total £
<b>Cost or valuation</b>			
At 1 July 2021	9,459	-	9,459
Additions	-	40,236	40,236
At 30 June 2022	<u>9,459</u>	<u>40,236</u>	<u>49,695</u>
<b>Depreciation</b>			
At 1 July 2021	2,761	-	2,761
Charge for the year	3,107	-	3,107
At 30 June 2022	<u>5,868</u>	<u>-</u>	<u>5,868</u>
<b>Net book value</b>			
At 30 June 2022	<u><u>3,591</u></u>	<u><u>40,236</u></u>	<u><u>43,827</u></u>
<i>At 30 June 2021</i>	<u><u>6,698</u></u>	<u><u>-</u></u>	<u><u>6,698</u></u>

---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**12. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 July 2021	1
At 30 June 2022	1
<b>Net book value</b>	
At 30 June 2022	1
At 30 June 2021	1

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

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

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss )/ Surplus/ (Deficit) for the year £</b>	<b>Net assets £</b>
Wild At Heart Foundation Trading Limited	<b>15,093</b>	<b>(43,979)</b>	<b>(28,886)</b>	<b>(33,228)</b>

---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**13. Debtors**

	<b>2022</b>	<i>2021</i>
	£	£
<b>Due within one year</b>		
Trade debtors	4,488	950
Amounts owed by group undertakings	3,686	-
Prepayments and accrued income	540	1,557
	<u>8,714</u>	<u>2,507</u>

**14. Creditors: Amounts falling due within one year**

	<b>2022</b>	<i>2021</i>
	£	£
Trade creditors	5,313	19,294
Amounts owed to group undertakings	-	10,723
Other taxation and social security	3,082	6,663
Pension fund loan payable	3,813	1,618
Other creditors	38,896	-
Accruals and deferred income	3,600	3,600
	<u>54,704</u>	<u>41,898</u>

---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**15. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 July 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 30 June 2022</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<b>46,872</b>	<b>523,336</b>	<b>(521,360)</b>	<b>48,848</b>
	<u>46,872</u>	<u>523,336</u>	<u>(521,360)</u>	<u>48,848</u>

**Statement of funds - prior year**

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

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>
	£	£
Tangible fixed assets	43,827	<b>43,827</b>
Fixed asset investments	1	<b>1</b>
Current assets	59,724	<b>59,724</b>
Creditors due within one year	(54,704)	<b>(54,704)</b>
<b>Total</b>	<u>48,848</u>	<u>48,848</u>

---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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)
<b>Total</b>	<u>46,872</u>	<u>46,872</u>

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

	<b>2022 £</b>	<b>2021 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>1,976</u>	<u>(100,567)</u>
<b>Adjustments for:</b>		
Depreciation charges	3,107	2,303
Decrease/(increase) in debtors	(6,207)	7,434
Increase in creditors	12,806	19,976
<b>Net cash provided by/(used in) operating activities</b>	<u>11,682</u>	<u>(70,854)</u>

**18. Analysis of cash and cash equivalents**

	<b>2022 £</b>	<b>2021 £</b>
Cash in hand	<u>51,010</u>	<u>79,564</u>
<b>Total cash and cash equivalents</b>	<u>51,010</u>	<u>79,564</u>



---

**WILD AT HEART FOUNDATION**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

---

**19. Analysis of changes in net debt**

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash at bank and in hand	79,564	(28,554)	51,010
Debt due within 1 year	(1,618)	(2,195)	(3,813)
	<u>77,946</u>	<u>(30,749)</u>	<u>47,197</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 £5,608 (2021 - £5,612) of which £3,813 (2021: £1,618) 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 (2021: £Nil) to the charity. The charity was owed £3,686 (2021: £10,723) as at the year end.