

WILD AT HEART FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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 2023**

Trustees	Nikki Tibbles Andrea Alessandro Davide Previ Stephanie Camu Caroline Louise Richmond (appointed 23 September 2023)
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 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 July 2022 to 30 June 2023.

Objectives and activities

a. Policies and objectives

The purpose/objects of the charity are to compassionately reduce the worlds stray dog population, through working with project partners on sterilisation programmes, welfare support and awareness/education initiatives.

1. Sterilisation: funding the facilitation of spay/neuter programmes worldwide.
2. Welfare: providing funding to support meeting the nourishment/medical/shelter needs of stray dogs.
3. 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 2022/23, the charity had specific objectives, alongside its general mission objectives of sterilisation, welfare, and awareness/education, to:

- Implement the redefined charity strategy and mission pillars following the review during the prior period.
- Continue to predominantly focus on the only humane method of controlling the global stray dog population: sterilisation.

The operational objectives referenced above were met during the year. However, the impact of the cost-of-living crisis was significant for the charity.

In April 2022, in the previous reporting period, we took the decision to pause international adoptions and focus only on UK rehoming. During the following months and finalised in September 2022, a further decision was taken to close the adoption department and to focus entirely on our core mission pillars of sterilisation, welfare, and education.

WILD AT HEART FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance

a. Main achievements of the Charity

The charity helped to facilitate the sterilisation of 2845 dogs globally, supported welfare needs across 9 worldwide projects and raised £310,393.

Sterilisation

- 2845 sterilisations were achieved globally during the period of July 22 - June 23.
- We funded the sterilisation of 180 dogs in Greece during July 22 - April 23 as part of a scheduled 1-year female spay campaign.
- September 2022 marked the beginning of a rolling sterilisation campaign in India, with 892 dogs sterilised during this reporting period. Rabies vaccinations were also provided to all dogs.
- We supported the sterilisation of 1722 dogs across the reporting period in Mexico. 375 dogs were also vaccinated.
- We funded the sterilisation of 43 dogs in Bali during July 22 – November 22. Rabies vaccinations were also provided to all dogs.
- We funded the sterilisation of 8 dogs in Romania during March 23 – June 23.

Welfare

- Welfare funds to assist with feeding, meeting the medical needs, and providing adequate shelter for stray dogs in need, were distributed across 9 global projects in Greece, Romania, South Korea, Ukraine, India, Mexico, Bali, and the UK.
- In December 22 we began our support of UK Pet food banks.

Education/awareness

- Funding was provided to a South African project to produce a series of printable worksheets; these enhanced the learning experience in schools and other educational environments of the previously funded animated educational videos, and they covered sterilisation, animal cruelty, how to be a good pet owner and understanding illnesses in dogs.
- Our KS2 Be Kind Education programme content continued to be available for schools to sign up to during this period.

WILD AT HEART FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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 managed the day-to-day running of the charity during this period with support from Shaeren McKenzie (Managing Director, Wild at Heart), Samantha Ellingford (Operations Manager, on Maternity Leave from March 2023) and Olivia Staves (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 2023**

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:

5E1E4F007400459.....
Nikki Tibbles
Trustee
Date: 27-03-24

WILD AT HEART FOUNDATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

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 2023.

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 2023**

Signed:  DocuSigned by:
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Dated: 27-03-24

Joseph Lennon

ACCA

1 Vincent Square, London, SW1P 2PN

WILD AT HEART FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations and legacies	3	310,393	310,393	523,336
Total income		<u>310,393</u>	<u>310,393</u>	<u>523,336</u>
Expenditure on:				
Charitable activities	4	282,428	282,428	521,360
Total expenditure		<u>282,428</u>	<u>282,428</u>	<u>521,360</u>
Net movement in funds		<u>27,965</u>	<u>27,965</u>	<u>1,976</u>
Reconciliation of funds:				
Total funds brought forward		48,848	48,848	46,872
Net movement in funds		27,965	27,965	1,976
Total funds carried forward		<u>76,813</u>	<u>76,813</u>	<u>48,848</u>

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

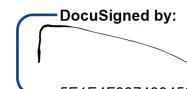
The notes on pages 10 to 21 form part of these financial statements.

WILD AT HEART FOUNDATION

**BALANCE SHEET
AS AT 30 JUNE 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	41,122	43,827
Investments	10	1	1
		<u>41,123</u>	<u>43,828</u>
Current assets			
Debtors	11	36,487	8,714
Cash at bank and in hand		46,134	51,010
		<u>82,621</u>	<u>59,724</u>
Creditors: amounts falling due within one year	12	(46,931)	(54,704)
Net current assets		<u>35,690</u>	5,020
Total net assets		<u><u>76,813</u></u>	<u><u>48,848</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	76,813	48,848
Total funds		<u><u>76,813</u></u>	<u><u>48,848</u></u>

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: 27-03-24

The notes on pages 10 to 21 form part of these financial statements.

WILD AT HEART FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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.

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.

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.

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2. Accounting policies (continued)**2.4 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	-	

2.5 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.

2.6 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.

2.7 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.

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2. Accounting policies (continued)**2.8 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.

2.9 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.

2.10 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.

2.11 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.

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations			
Donations	286,199	286,199	339,993
Adoption fees	400	400	116,063
Gift aid	23,794	23,794	29,780
Subtotal detailed disclosure	<u>310,393</u>	<u>310,393</u>	<u>485,836</u>
Grants	-	-	37,500
	<u>310,393</u>	<u>310,393</u>	<u>523,336</u>
<i>Total 2022</i>	<u>523,336</u>	<u>523,336</u>	

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Charitable activities	<u>282,428</u>	<u>282,428</u>	<u>521,360</u>
<i>Total 2022</i>	<u>521,360</u>	<u>521,360</u>	

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	220,756	61,672	282,428	521,360
<i>Total 2022</i>	<u>452,022</u>	<u>69,338</u>	<u>521,360</u>	

Analysis of direct costs

	Charitable activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	127,748	127,748	269,924
Adoption & dog transport	10,867	10,867	92,037
Other direct costs	82,141	82,141	90,061
	<u>220,756</u>	<u>220,756</u>	<u>452,022</u>
<i>Total 2022</i>	<u>452,022</u>	<u>452,022</u>	

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Legal & professional fees	18,563	18,563	22,364
Advertising & marketing	32,273	32,273	17,215
Travel & subsistence	329	329	3,250
Rent & insurance costs	1,594	1,594	1,932
Telephone, fax & computer costs	2,340	2,340	3,300
Sundry expenses	2,273	2,273	1,730
Bank fees	3,430	3,430	6,177
Printing, postage & stationery	1,204	1,204	328
Depreciation	2,705	2,705	3,107
Charitable & political donations	1,577	1,577	3,174
Provision for bad debts	(5,116)	(5,116)	-
Interest payable	500	500	100
Governance costs	-	-	6,661
	<hr/>	<hr/>	<hr/>
	61,672	61,672	69,338
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2022</i>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	69,339	69,338	

6. Independent examiner's remuneration

	2023 £	<i>2022 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,600	3,600
	<hr/> <hr/>	<hr/> <hr/>

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

7. Staff costs

	2023	2022
	£	£
Wages and salaries	114,167	244,170
Social security costs	10,606	20,145
Contribution to defined contribution pension schemes	2,975	5,608
	<u>127,748</u>	<u>269,923</u>

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

	2023	2022
	No.	No.
Average	<u>3</u>	<u>9</u>

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

	2023	2022
	£	£
Adoption staff costs		
Wages and salaries	-	135,484
Social security costs	-	12,017
Contribution to defined contribution pension schemes	-	3,035
	<u>-</u>	<u>150,536</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 June 2023, no Trustee expenses have been incurred (2022 - £NIL).

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9. Tangible fixed assets

	Computer equipment £	Other fixed assets £	Total £
Cost or valuation			
At 1 July 2022	9,459	40,236	49,695
At 30 June 2023	<u>9,459</u>	<u>40,236</u>	<u>49,695</u>
Depreciation			
At 1 July 2022	5,868	-	5,868
Charge for the year	2,705	-	2,705
At 30 June 2023	<u>8,573</u>	<u>-</u>	<u>8,573</u>
Net book value			
At 30 June 2023	<u>886</u>	<u>40,236</u>	<u>41,122</u>
At 30 June 2022	<u>3,591</u>	<u>40,236</u>	<u>43,827</u>

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

10. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 July 2022	1
At 30 June 2023	1
Net book value	
At 30 June 2023	1
At 30 June 2022	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	5,251	(22,643)	(17,392)	(50,081)

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

11. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	2,445	4,488
Amounts owed by group undertakings	33,876	3,686
Other debtors	48	-
Prepayments and accrued income	118	540
	36,487	8,714

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,670	5,313
Other taxation and social security	1,209	3,082
Pension fund loan payable	555	3,813
Other creditors	38,897	38,896
Accruals and deferred income	3,600	3,600
	46,931	54,704

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds	48,848	310,393	(282,428)	76,813

Statement of funds - prior year

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	41,122	41,122
Fixed asset investments	1	1
Current assets	82,620	82,620
Creditors due within one year	(46,931)	(46,931)
Total	76,812	76,812

WILD AT HEART FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

15. 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 £2,975 (2022 - £5,608) of which £555 (2022: £3,813) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

The charity has a trading subsidiary company called Wild at Heart Foundation Trading Ltd. This company donated profits of £Nil (2022: £Nil) to the charity. The charity was owed £33,876 (2022: £3,686) as at the year end.