



Badger Trust Annual Report 2016

Badger Trust
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Badger Trust

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for the Year Ended 31st December 2016**

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Badger Trust
Company Information
for the Year Ended 31st December 2016

DIRECTORS: D Bailey
T Birch
F Ellis (appointed Nov 2016)
W Fitch (appointed May 2017)
P Martin
J Bates-Keegan (appointed Nov 2016)
N Tolley (appointed Nov 2016)
A Williams (appointed Nov 2016)
C Wood (appointed Nov 2016)
DJ Williams

TRUSTEES: D Bartlett
D Bailey
T Birch
S Dudley
F Ellis (appointed Nov 2016)
P Martin
J Bates-Keegan (appointed Nov 2016)
N Tolley (appointed Nov 2016)
A Williams (appointed Nov 2016)
C Wood (appointed Nov 2016)
DJ Williams

CEO: D Dyer

REGISTERED OFFICE: UNIT 11A
SCANDIA-HUS BUSINESS PARK
EAST GRINSTEAD
WEST SUSSEX
RH19 2LP

REGISTERED NUMBER: 05460677 (England and Wales)

REGISTERED CHARITY NUMBER: 1111440

INDEPENDENT EXAMINER: RCPP Spofforth, BSc, FCA
Springfield House,
Springfield Road,
Horsham, West Sussex,
RH12 2RG

BANKERS: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

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

Badger Trust
Report of the Directors
for the Year Ended 31st December 2016

The directors present their report with the financial statements of the company for the year ended 31st December 2016.

These comply with statutory requirements and the Statement of Recommended Practice 2016.

PRINCIPAL ACTIVITY

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

DIRECTORS

The directors during the year under review were:

D Bartlett (Shropshire Badger Group – resigned May 2016)
D Bailey (High Peak Badger Group)
T Birch (High Peak Badger Group)
S Boulter (Oxfordshire Badger Group - resigned April 2016)
R Branton (West Kent Badger Group - resigned April 2016)
S J Clark (Gwent Badger Group – resigned May 2016)
S Dudley (Staffordshire Badger Group – resigned May 2016)
F Ellis (Norfolk Badger Group - appointed Nov 2016)
J V Hayden (Badger Trust Sussex - resigned April 2016)
PA Hayden (Badger Trust Sussex - resigned April 2016)
MR Hughes (Warwickshire Badger Group – resigned April 2016)
P Martin (Chairman - Gloucestershire Badger Group)
J Bates-Keegan (Lancashire Badger Group - appointed Nov 2016)
N Tolley (West Midlands Badger Group - appointed Nov 2016)
A Williams (Devon Badger Group - appointed Nov 2016)
C Wood (Herts & Middlesex Badger Group - appointed Nov 2016)
DJ Williams (West Surrey Badger Group)

TRUSTEES

The trustees during the year under review were:

D Bartlett (Shropshire Badger Group)
D Bailey (High Peak Badger Group)
T Birch (High Peak Badger Group)
S Boulter (Oxfordshire Badger Group - resigned April 2016)
R Branton (West Kent Badger Group - resigned April 2016)
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N Tolley (West Midlands Badger Group - appointed Nov 2016)
A Williams (Devon Badger Group - appointed Nov 2016)
C Wood (Herts & Middlesex Badger Group - appointed Nov 2016)
DJ Williams (West Surrey Badger Group)

Badger Trust
Report of the Directors
for the Year Ended 31st December 2016

INTRODUCTION

The last 12 months has been a very busy period for the Badger Trust. The Trust has continued to increase its media and political profile and remains the lead organisation in the anti-badger cull campaign as well as continuing to be a key voice for the conservation and protection of badgers.

TRUSTEES, STAFF AND OFFICE

The Trust is run by a CEO, Office Manager, Media Manager, one part-time administrator and 2 contractors with the support of 12 voluntary unpaid Trustees who are selected by an open interview process and appointed by full member groups of the Trust at the Annual General Meeting.

STRUCTURE GOVERNANCE AND MANAGEMENT

The company is limited by guarantee having no share capital and is a registered charity (number 1111440). It is governed by the Memorandum and Articles of Association.

All day to day management functions are carried out by the CEO and his team of staff, with the Trustees setting policy and supervising its implementation via regular reporting and meetings.

The Trustees approve the annual budget setting strict spending limits with full transparency for all transactions and payments.

Currently the staff team consists of a CEO, three staff members and two specialist contractors.

WORKING WITH MEMBER GROUPS AND SUPPORTERS

Badger Trust draws much of its strength and expertise from a countrywide network of 59 groups, 44 of which are full members and 15 associate members. Their members (of which there are many thousands) remain the eyes and ears of the Trust, alert to threats from badger baiters, as well as from developers and landowners who often ignore the laws created to protect badgers from being persecuted.

Badger Trust Groups are also the caring face of the Trust, active throughout the year rescuing and rehabilitating injured badgers and orphaned cubs in collaboration with established rescue centres. The Groups work closely with a wide range of government agencies including animal welfare and protection organisations such as the RSPCA and the League Against Cruel Sports to protect the badger and its sett and to gather evidence for prosecutions.

Badger Trust
Report of the Directors
for the Year Ended 31st December 2016

With the leadership of the CEO and the continuing support of the Trustees, legal advisers, scientists and ecologists, Badger Trust has provided guidance, support and advice to Badger Trust Groups on the following key issues

- Bovine TB and anti- badger cull campaign and lobbying activities
- Badger persecution
- Badger rescue and rehabilitation activities
- Threats to badgers and their setts resulting from building developments
- Badger education, training and public awareness activities
- Badger vaccination

KEY ACTIVITIES

CAMPAIGN ACTIVITIES

The Badger Trust has continued to be a key campaigning organisation in 2016, helping organise 9 protest marches against the badger cull in towns and cities across England in Brighton, Leicester, Plymouth, Cheltenham, Leeds, Stafford, Bodmin, Totnes and Chester. The CEO or Chair spoke at each of these events alongside representatives from the Wildlife Trust, badger protection groups and other wildlife protection NGOs.

These marches have brought together thousands of people and generated significant national and local media coverage and continued to keep the pressure on the government and the farming industry to stop the badger culling policy.

National Badger Week

The Badger Trust organised the first National Badger Week Campaign in 2016. With funding support from Lush and Ecotricity the Badger Trust held a number of events across the country including a launch event with the Shadow Environment Minister at Lush's store in Oxford Street in London, a town hall debate and march in Stafford and lecture with Guardian journalist and writer Patrick Barkham at Wytham Woods in Oxfordshire. 15 Badger Groups also held their own events during National Week across the country generating income, media coverage and public interest in badger protection issues.

Badger Trust
Report of the Directors
for the Year Ended 31st December 2016

PRINT AND BROADCAST MEDIA ENGAGEMENT

Badger Trust has maintained a high profile in the print, broadcast and online media at a national and regional level. The Trust has engaged with the media as a result of press statements, opinion articles, media interviews, campaign events, scientific reports, books and political debates.

Badger Trust was interviewed on a national level on BBC Countryfile, ITV Nightmare Gardens, BBC Radio 4 Today Programme, BBC Radio 4 Farming Today, BBC 5 Live, ITV News, Channel 4 News and ITV News.

At a regional level Badger Trust was interviewed on BBC Spotlight, BBC Points West, BBC Look North and ITV West. Badger Trust was also interviewed across the regional BBC Radio Network, including Leeds, Staffordshire, Dorset, Devon, Cornwall, Cambridgeshire, Buckinghamshire, Sussex, Lancashire, Yorkshire, Derbyshire and Cheshire.

The CEO of the Badger Trust had opinion articles published in the Independent Online, I Newspaper, Ecologist and Western Morning News. In depth quotes from the Badger Trust were also published in the Times, Sunday Times, Guardian, Independent, Mirror, Mail, Express, Ecologist, Grocer, Farmers Weekly and Farmers Guardian.

The CEO also had an exchange of letters on the badger cull policy with dairy farmer David Barton published in Farmers Weekly.

SPEECHES AND DEBATES

The CEO of the Badger Trust has made keynote presentations and joined debates at wildlife protection and conservation events across the country in support of key Badger Trust activities.

This includes keynote speeches at the Eyes in the Field Wildlife Crime Conference in Bristol, Birmingham Wildlife Festival, Bird Fair at Rutland Water, Vale Wildlife Centre Open in Gloucestershire, Animal Aid Christmas Fayre in London,

Badger Trust
Report of the Directors
for the Year Ended 31st December 2016

PARLIAMENTARY ACTIVITIES

The Badger Trust has worked closely with all the main political parties to build support for its stop the badger cull policy, in Westminster, Welsh Assembly and the European Parliament.

Westminster

Badger Trust worked closely with Dr Paul Monaghan MP (SNP) to lead a Westminster Hall debate on the badger cull policy on 7 September, which was attended by over 40 MPs, the majority of which expressed strong opposition to the policy. The CEO of the Badger Trust used the debate to question DEFRA Minister George Eustice on the scientific and animal welfare failures of the cull policy and the failure to source BCG vaccine to enable the continuation of badger vaccination projects.

Welsh Assembly

Badger Trust met with the Welsh Chief Vet and her officials to discuss the bovine TB reduction policy in Wales and the halt to the badger vaccination due to the global shortage of BCG vaccine.

Badger Trust worked closely with RSPCA, Born Free Foundation, Humane Society International and League Against Cruel Sports to develop a joint position on the Welsh Government TB eradication consultation, including continued opposition to any plans to undertake a targeted removal of badgers in areas of persistent TB outbreaks in cattle.

European Parliament and European Commission

Badger Trust worked with badger protection groups from Ireland, Northern Ireland, Holland and France to form EuroBadger in 2016, as a key voice for the protection of badgers across Europe. The CEO of the Badger Trust launched the EuroBadger project with a speech to MEPs at the European Parliament to Strasbourg in April.

EuroBadger also held a meeting with senior officials in the European Commission in Brussels in April and has formed a close working relationship with the EU lobby group, Euro Group for Animals to support further activities at the EU level into 2017.

BADGER AWARENESS TRAINING AND PERSECUTION MONITORING

Badger awareness and protection training

Craig Fellowes joined the Badger Trust in 2016 as a specialist contractor to provide training for badger groups on badger awareness and protection. Craig has organised successful training courses working with badger groups in Gloucestershire, Yorkshire and Derbyshire in 2016 and will continue to roll out further training courses to badger groups across the country in 2017.

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Report of the Directors
for the Year Ended 31st December 2016

Persecution monitoring

Andy Swinburne joined the Badger Trust as a specialist contractor to deal with badger persecution monitoring and reporting in 2016. Since joining the Badger Trust he has improved the online reporting system for badger crime and engaged more closely with badger groups and National Wildlife Crime Unit to improve the gathering of key information on badger crime to support more effective enforcement action.

VACCINATION OF BADGERS

Following the announcement by the Welsh Government and DEFRA in December 2015 that badger vaccination will temporarily be suspended in view of a global shortage of BCG vaccine, the Badger Trust has been working with DEFRA Ministers and officials to ensure badger vaccination restarts within 12 months.

Badger Trust held discussions with the DEFRA Minister George Eustice, Shadow Environment Secretary, back bench MPs and DEFRA officials and raised concerns in the print and broadcast media on the BCG shortage issue.

CULL ZONE ACTIVITY

Badger Trust produced a number of short films from the cull zones focusing on the work of the Wounded Badger Patrol Movement and raised over £1200 from an online crowd fund to provide support for equipment for badger protection groups carrying out lawful patrols in the cull zones.

ANNUAL CONFERENCE

Badger Trust held one of its largest and most successful annual conferences in 2016. The event was co-hosted with the Herts & Middlesex Badger Group and held in Cheshunt from the 4-6 November. Over 150 people attended the conference, a number of high profile naturalists, broadcasters, politicians and writers spoke at the event including Mike Dilger, Bill Oddie, Mark Avery, Patrick Barkham, How Warwick, Shadow Environment Minister and two Green MEP's.

DIGITAL MEDIA

Kristy Keowan joined the Badger Trust in 2016 as a digital media and marketing manager. Kristy has played a key role in developing a new web site for the Badger Trust and more effective social media and online marketing and fund raising platforms to support the work of the charity. Kristy has also played a key role in producing a new online version of Badger News, the first edition was published in December 2016.

Badger Trust
Report of the Directors
for the Year Ended 31st December 2016

EDUCATION ACTIVITIES

Badger Trust has increased its educational outreach activity in 2016. New presentation tools and promotional information have been developed and the CEO has made presentations on the work of the Trust to hundreds of children and young adults at primary and secondary schools and agriculture and veterinary colleges.

FINANCE

Total income to the Badger Trust in 2016 was £166,674 and total expenditure was £160,277.

This has resulted in the Badger running its first surplus £6,397 for a number of years, however this income does include legacies of £69,039. All key areas of expenditure came in around or under budget expectations.

However the Badger Trust has seen a decline in income from donations and subscriptions in 2016 and increasing revenue from these and other income streams will be a priority for 2017. Our reserves currently stand at £243,231.

Into 2017 the Badger Trust will be seeking to increase income by recruiting more supporters, increasing the effectiveness of online funding campaigns, funding agreements with other organisations and businesses, exhibition and sponsorship agreements for the annual conference, improved online shop sales and a new online raffle.

RESERVES POLICY

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

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

The reserves as at 31st December 2016 were £243,231, of which £219,371 are regarded as free reserves. Unrestricted funds of £23,860 are committed to the Life Supporter fund.

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

Badger Trust
Report of the Directors
for the Year Ended 31st December 2016

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also directors of The Badger Trust for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

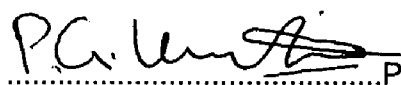
Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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 in the Charities SORP 2015 (FRS 102); make judgements and estimates that are reasonable and prudent; state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

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

Approved by the board on 25/09/17 and signed on behalf of the board by:


.....P Martin - Chairman

Independent Examiner's Report to the Trustees of The Badger Trust

I report on the accounts of the company for the year ended 31 December 2016 which are set out on pages 13 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Richard Spofforth, BSc, FCA
For and on behalf of Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
RH12 2RG

Date: 26/5/17

BADGER TRUST
Statement of Financial Activity
(Including Income and Expenditure Account)
for the Year Ended 31st December 2016

	Notes	2016 Unrestricted	2015 Unrestricted
Income from:	3		
Donations and legacies		156,475	178,443
Income from other trading activities		9,015	26,684
Investment income		<u>1,184</u>	<u>1,100</u>
Total incoming resources		<u><u>166,674</u></u>	<u><u>206,227</u></u>
Expenditure on:			
Raising funds			
Marketing campaign	4	3,751	3,900
Fundraising trading costs	4	3,232	15,049
Charitable activities	5		
Charitable activities		<u>153,294</u>	<u>202,974</u>
Total expenditure		<u><u>160,277</u></u>	<u><u>221,923</u></u>
Net income/(expenditure)		6,397	(15,696)
Reconciliation of funds:			
Total funds brought forward		236,834	251,840
Net Life Supporters income for the year		470	690
Total funds carried forward	11	<u><u>243,701</u></u>	<u><u>236,834</u></u>

BADGER TRUST (Company registered in the UK No.5460677)**Balance Sheet****As at 31st December 2016**

	Notes	2016		2015	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		3,860		9,739
CURRENT ASSETS					
Stock		6,929		7,949	
Debtors	9	9,453		13,321	
Cash at bank and in hand		230,967		210,141	
		<u>247,349</u>		<u>231,411</u>	
CREDITORS					
Amounts falling due within one year	10	7,978		4,316	
NET CURRENT ASSETS			<u>239,371</u>		<u>227,095</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>243,231</u>		<u>236,834</u>
FUNDS					
Unrestricted funds	11		<u>243,231</u>		<u>236,834</u>

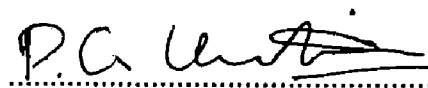
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the board and authorised for issue on 25/09/17 and signed on behalf of the board by


.....

P Martin - Director

BADGER TRUST
Notes to the Financial Statements
for the Year Ended 31st December 2016

1 ACCOUNTING POLICIES

Status of the company

Badger Trust was incorporated as a company limited by guarantee and not having any share capital.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity has applied Update Bulletin 1 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £0.

The charity has adopted SORP (FRS 102) in the current year and an explanation of how this transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 12.

Funds

Unrestricted funds 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.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Tangible fixed assets are included at cost.

Income recognition

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 the income receivable can be measured reliably.

Donations and legacies includes donations, legacies, subscriptions, gift aid and conference surplus.

Other trading activities includes sale of goods, the prize draw and training. Income is recognised when the money is received.

Investment income is interest income. It is recognised using the effective interest method.

Expenditure recognition

These are included in the Statement of Financial Activities when there is a legal or constructive obligation committing the charity to pay out resources.

BADGER TRUST
Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

Stock

Stock is valued at the lower of cost or realisable value.

Debtors and creditors

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

Cash and cash equivalents

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months authorising these financial statements.

2 STAFF COSTS

	2016	2015
	£	£
Gross salaries for employees	83,457	62,891
Employer's national insurance	5,882	4,619
	<u>89,339</u>	<u>67,510</u>

No remuneration was paid to any director during the year. The average number of employees during the year, calculated on a full time equivalent basis, was 4 (2015: 3)

No employees earned £60,000 per annum or more (including benefits) during the year (2015: none).

The charity considers its key management personnel comprise the trustees and the Chief Executive Officer. The total employment benefits of the key management personnel were £35,000.

3 ANALYSIS OF INCOME

	2016	2015
	£	£
Donations and legacies		
Donations	34,530	84,384
Legacies	69,039	33,909
Subscriptions	43,446	47,413
Gift Aid	9,460	10,703
Conference surplus	-	2,034
	<u>156,475</u>	<u>178,443</u>
Other trading activities		
Sale of goods	8,735	20,346
Training	280	-
Prize draw	-	6,338
	<u>9,015</u>	<u>26,684</u>
Investment income		
Interest received	<u>1,184</u>	<u>1,100</u>

BADGER TRUST
Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

4 COSTS OF GENERATING FUNDS

	2016 £	2015 £
Costs of generating voluntary income		
Marketing campaign	3,751	3,900
	<u>3,751</u>	<u>3,900</u>
 Fundraising trading costs		
Cost of Stock consumed	3,232	10,909
Pitch Fees & expenses	-	1,895
Prize draw	-	2,245
	<u>3,232</u>	<u>15,049</u>

5 ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes its charitable activities through:

	<i>bTB&cull challenge</i>	<i>Persecution</i>	<i>Education/ vaccination</i>	Total	Total 2015
Charitable activities	-	-	14,373	14,373	94,331
Vaccination equipment depreciation	-	-	3,373	3,373	3,406
Ed Goode disbursements	-	-	-	-	390
Governance and support costs	-	-	135,548	135,548	104,847
	<u>-</u>	<u>-</u>	<u>153,294</u>	<u>153,294</u>	<u>202,974</u>

6 ALLOCATION OF GOVERNANCE AND OTHER SUPPORT COSTS

The breakdown of support costs and how these were allocated between governance and other support and other support costs is shown below:

Cost type	Other support	Governance related	Total allocated	Basis of apportion
Office costs	3,117		3,117	Actual
Room hire (incl office)	7,023		7,023	Actual
Insurance	321		321	Actual
Staff costs	83,457		83,457	Time spent
Social Security	5,882		5,882	In line with time spent
Training expenses	2,556		2,556	Actual
Subscriptions	746		746	Actual
Telephone & IT	2,690		2,690	In line with time spent
Post and stationery	726		726	In line with time spent
Travel & Subsistence	8,917		8,917	Actual
Financial services		216	216	Governance
Consultancy	8,826		8,826	Actual
CEO expenses	4,518		4,518	Actual
Independent examiner's fee		3,030	3,030	Governance
Depreciation	3,434		3,434	Actual
Loss on disposal	89		89	
	<u>132,302</u>	<u>3,246</u>	<u>135,548</u>	

BADGER TRUST
Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

7 TAXATION

The charity is exempt from tax on income and gains under the Corporation Tax Act 2010 to the extent these are applied to its charitable objects.

8 TANGIBLE FIXED ASSETS

	Vaccination equipment £	Fixtures & fittings £	Computer equipment £	Totals £
COST				
At 1st January 2016	14,803	1,032	25,940	41,775
Additions	-	150	867	1,017
Disposals	-	(1,032)	-	(1,032)
At 31st December 2016	<u>14,803</u>	<u>150</u>	<u>26,807</u>	<u>41,760</u>
DEPRECIATION				
At 1st January 2016	10,033	922	21,081	32,036
Charge for year	3,373	37	3,397	6,807
Eliminated	-	(943)	-	(943)
At 31st December 2016	<u>13,406</u>	<u>16</u>	<u>24,478</u>	<u>37,900</u>
NET BOOK VALUE				
At 31st December 2016	<u>1,397</u>	<u>134</u>	<u>2,329</u>	<u>3,860</u>
At 31st December 2015	<u>4,770</u>	<u>110</u>	<u>4,859</u>	<u>9,739</u>

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
WorldPay	-	368
HMRC	9,453	10,703
Sundry Debtors	-	2,250
	<u>9,453</u>	<u>13,321</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Taxation and Social Security	5,758	2,096
Accruals	2,220	2,220
	<u>7,978</u>	<u>4,316</u>

BADGER TRUST
Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

11 MOVEMENT IN FUNDS

	At 01/01/2016	Net movement in funds	At 31/12/2016
	£	£	£
Unrestricted Funds			
General fund	183,786	35,585	219,371
Life supporter fund	23,390	470	23,860
CEO Funding	29,658	(29,658)	-
Total funds	<u>236,834</u>	<u>6,397</u>	<u>243,231</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Transfer £	Movement in funds £
Unrestricted funds				
General funds	166,074	(130,489)	-	35,585
Life supporter fund	600	(130)	-	470
CEO Funding	-	(29,658)	-	(29,658)
	<u>166,674</u>	<u>(160,277)</u>	<u>-</u>	<u>6,397</u>

The Life Supporters Fund is credited with subscriptions from new Life Supporters and a charge is made each year to cover the cost of servicing them.

The CEO funding is to help cover the costs associated with employing the CEO.

12 TRANSITION TO CHARITIES SORP (FRS 102)

This is the first year that the charity has presented its financial statements under Charities SORP (FRS 102). The last financial statements for the year ended 31 December 2015 were prepared under SORP (FRSSE). The transition date to Charities SORP (FRS 102) is therefore 1 January 2015. No figures have required restatement as the transition date.

13 CONTROL RELATIONSHIP

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

14 SHARE CAPITAL

The company is limited by guarantee, with each member being a guarantor in the sum of £1.

14 TRUSTEES' EXPENSES AND REMUNERATION

During the year expenses of £1,497 (2015: £2,352) were reimbursed to 4 trustees; for travel and subsistence costs in respect of attendance at trustees' meetings and conference.

BADGER TRUST
Income and Expenditure Account
for the Year Ended 31st December 2016

Income	2016		2015	
	£	£	£	£
Donations:				
Groups	3,671		3,456	
Supporters	9,920		48,265	
Public	20,132		32,030	
Legacies	69,039		33,909	
Badger Day	807		633	
Subscriptions:				
Groups	3,750		2,650	
Groups levy	6,584		5,916	
Supporters	33,112		38,847	
Gift Aid	9,460		10,703	
Sale of goods	8,735		7,542	
Prize Draw (net)	-		4,093	
Training income	280		-	
Conference surplus	-		2,034	
	<u> </u>	165,490	<u> </u>	190,078
Costs of generating voluntary income				
Marketing campaign	3,751		3,900	
Fundraising trading costs				
Costs of stock consumed	3,232		-	
Pitch fees and expenses	-		-	
Prize draw	-		-	
Charitable expenditure				
bTB and Cull challenge	-		75,105	
Charitable acts & literature	9,060		22,632	
Vaccination equipment depreciation	3,373		-	
Conference deficit	5,313		-	
Ed Goode disbursements	-		390	
	<u> </u>	24,729	<u> </u>	102,027
GROSS INCOME		140,761		88,051
Other Income				
Interest received		1,184		1,100
		<u> </u>		<u> </u>
		141,945		89,151
Expenditure				
Office costs	3,117		1,969	
Room hire (incl office)	7,023		8,032	
Insurance	321		812	
Staff costs	83,457		62,891	
Social security	5,882		4,619	
Consultancy	8,826		-	
Telephone & IT	2,690		3,946	
Post and stationery	726		2,264	
Travel & subsistence	8,917		3,798	
Financial services	216		1,502	
Subscriptions	746		-	
Training expenses	2,556		-	
CEO expenses	4,518		5,690	
Independent Examiner's fees	3,030		2,220	
	<u> </u>	132,025	<u> </u>	97,743
		9,920		(8,592)

Depreciation

Fixtures & fittings	37	-	-
Office equipment	3,397	-	-
Loss on disposal	<u>89</u>	<u>-</u>	<u>-</u>
	<u>3,523</u>		<u>-</u>
NET (DEFICIT)/SURPLUS	<u>6,397</u>		<u>(8,592)</u>