

**REGISTRAR OF  
COMPANIES**

**Wildwood Trust**

**Report and Financial Statements  
Year ending 31 March 2019**

**Charity number 1093702  
Company number: 04399827**



**BURGESS HODGSON LLP**

**Chartered Accountants & Statutory Auditor  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN**

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**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

Registered charity name	Wildwood Trust
Charity number	1093702
Company registration number	04399827
Registered office	Wildwood Herne Common Herne Bay Kent CT6 7LQ
Trustees	Mr A D L Price (Acting Chairman & Honorary Secretary) Prof R A Griffiths Mr P Nicoll (Honorary Treasurer) Mrs L Whiffen (resigned 14 May 2018) Mr P Mallion (resigned 16 January 2019) Mr D Butcher (resigned 16 January 2019) Mr A West Dr S Black
Secretary	Mr A D L Price
Auditor	Burgess Hodgson LLP Chartered Accountants & Statutory Auditor Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
Bankers	National Westminster Bank PLC Northgate House 34-36 North Street Ashford Kent TN24 8JR
Solicitors	Furley Page LLP 39 St. Margarets Street Canterbury Kent CT1 2TX

### **Chairman's statement**

I am delighted to once again take up the rotating chair at Wildwood after what has been something of a vintage year for the charity.

It has been a very busy year at both our Wildwood Parks. Wildwood Canterbury welcomed a record 170,862 visitors during the year, an increase of over 30,000 (21%) on the previous year. While at Wildwood Escot we welcomed 54,023 visitors, up 6% on the previous year.

As in previous years our Members have proved to be the bedrock of Wildwood and provided the vital financial strength we need to fund our charitable activities. Of particular note during the year:

- We continued to grow our membership base and ended the year with 50,946 members.
- Members provided an income of over £1,000,000.
- Members visited us some 140,000 times

At Wildwood Escot, our park in Devon, our turnaround strategy continued and we are pleased to report that it ended the year showing a small financial surplus (pre the FRS 102 lease adjustment). This will set a solid base for further improvements in the coming years

This year marked the end of our previous 5 year strategy plan and perhaps more importantly the commencement of our next 5 year plan 2019-2025. Throughout the year we have consulted widely with key stakeholders to develop our 5 year strategy plan 2019-2025. This including updating our mission and vision statements following an organisational wide staff consultation process. This process has proved inspirational and seen widespread buy in from the Wildwood team

Our Keeper & Conservation teams have enjoyed considerable success in our major conservation breeding programs, for example breeding 11 hazel dormice for a national reintroduction programme. During the year we entered into a long-term partnership with the Kent Wildlife Trust to deliver a wide range of rewilding and conservation projects across Kent in the coming years. We are hugely excited by the potential offered by this partnership

We were delighted to welcome Mark Habben as our first Head of Living Collections. Formerly of ZSL where he had over 20 years' experience managing one of the world's leading zoological collections. Mark has hit the ground running and has already made a number of excellent contributions to Wildwood

Our Ranger teams have continued to create new animal enclosures and to enhance and improve existing enclosures. This year saw the opening of our stunning new red-squirrel walk through exhibit at Wildwood Canterbury. This allows visitors to view red squirrels in a large open woodland area from a raised wooden walkway. This provides a fantastic way to raise awareness of red squirrel conservation and to promote our ongoing red squirrel captive breeding and conservation work. While at Wildwood Escot a lot of work has been put into developing and maintaining the site and a new Red Fox enclosure has been added

Wildwood continues to build on its successes and to raise its profile with its members, key decision makers, opinion formers and the wider public at large. Our PR & Marketing team have been particularly successful in getting high profile conservation stories into both local and national media including mainstream Broadcast TV

I would like to offer special thanks to our magnificent team of staff, volunteers, members and indeed all who

have visited a Wildwood park or contributed to Wildwood in some way. It is only thanks to all this help and support that the Wildwood is able to deliver its charitable objectives

Further I would like to extend my special thanks to retiring Trustees, Lisa Whiffen, Paul Mallion and Dave Butcher all of whom have worked tirelessly for many years. While welcome aboard our new Trustees, Alastair West and Simon Black

I look forward to a very exciting new year. Armed with our new strategy 2019-2025, our solid financial base we can look to continue to grow Wildwoods charitable activities and further enhance our contribution to conservation, conservation education and rewilding in the UK

As I pen this statement, fires are blazing in the Arctic and in the Amazon rainforests. Providing a chilling example of the kind of massive habitat destruction that climate change causes. This perhaps serves to underline just how important it is to ensure we all look not just to preserve existing habitat in the UK and beyond, but also seek to substantially increase habitat through rewilding and conservation initiatives. Wildwood aim to be at the forefront of rewilding and conservation efforts in the UK.

A handwritten signature in black ink, appearing to be 'AP', with a long horizontal stroke extending to the right.

Andrew Price  
Acting Chairman

## **Trustee's Annual Report**

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2019

### **The Trustees**

The trustees who served the charity during the period were as follows: -

Prof R A Griffiths	
Mr A D L Price	
Mr P Nicoll	
Mrs L Whiffen	(resigned 14 May 2018)
Mr P Mallion	(resigned 16 January 2019)
Mr D Butcher	(resigned 16 January 2019)
Mr A West	
Dr S Black	

### **Structure, governance and management**

Wildwood Trust is a company limited by guarantee not having share capital, registered in England (No. 4399827) and is a registered charity (No. 1093702). It was founded in 2000 and became a company in 2002.

The trustees have delegated the day to day running of the charity to the Director General Paul Whitfield.

### **Public benefit**

Wildwood Trust's mission is protecting, rewilding and conserving British Wildlife. Wildwood Trust is a leading independent conservation charity which addresses threats to nature such as climate change, unsustainable farming practices and habitat degradation. We do this by promoting ecological processes to restore habitats, education in nature conservation and delivering real conservation of our native fauna and flora. We also promote and support relevant scientific research and projects.

The Trustees of the Wildwood Trust have taken account of the Charity Commission's guidance on public benefit. We have considered how our planned programme of work will consistently contribute to the charity's aims and objectives. Our main areas of charitable activity are detailed throughout this report.

### **Trustee Team**

Wildwood Trust is fortunate to have access to a broad spectrum of knowledge, skill and expertise in its Trustee Team. These skills help the Wildwood Trust through a highly capable governance structure.

Andrew Price (Secretary) - Successful businessman, Financial Director, and Company Chairman, with experience in the tourist industry.

Professor Richard Alan Griffiths FRSB - Professor of Biological Conservation in the Durrell Institute of Conservation and Ecology, University of Kent. As one of the UK's leading authorities on endangered herpetofauna, he is a respected scientist running a large variety of wildlife conservation research projects.

Paul Nicoll (Honorary Treasurer) - Senior Manager for Triodos Bank. Paul plays a pivotal role in helping finance and support sustainable projects that help deliver positive social, environmental or cultural impact.

Alastair West – Director of Azure Property Consultants Ltd. A chartered surveyor experienced in property development, investment and management. He is also a trained master thatcher and has served on the National Executive Committee of the National Society of Master Thatchers.

Dr Simon Black - Member of the Durrell Institute of Conservation and Ecology. Wildlife Consultant, Educator and Researcher. He has been involved in endangered species studbook development and in management of captive collections.

One third of the trustees retire each year in accordance with the Articles of Association, but those retiring are eligible for re-election.

Those retiring and available for re-election are:

Paul Mallion  
David Butcher  
Lisa Wiffen

#### **Trustee Induction and development**

New trustee's have an induction programme on appointment and appropriate training. They are regularly provided with internal and external information relevant to the Trust's governance and performance and are welcome to make visits to our parks throughout the year.

#### **Risk management**

The Trustees are satisfied that the management team have assessed the major risks to which the charity is exposed and have established systems to mitigate those risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

#### **Volunteers**

Volunteers provide a huge support for the Wildwood Trust. They work at all levels of the organisation; playing a vital role in keeping the park in top condition, engaging our visitors, helping deliver our conservation efforts and looking after our wonderful collection of British wildlife. Volunteers also provide leadership and governance to the Trust via our team of expert trustees.

#### **Volunteer Development**

The year saw another increase in the number of people volunteering. Over 400 volunteers gave over 13,000 hours of their time. We have a full-time volunteer manager who is building long term links with organisations in our local community.

#### **Community Engagement**

The Wildwood Trust has formed partnerships with local schools, colleges and universities, thus enabling students to enhance their skills, knowledge and employability. The Conservation and Keeper departments provide long term opportunities for students completing degree level industry placements.

Wildwood's Gold Membership Scheme is aimed at disadvantaged groups and special needs schools and offers free access to the park to over 10,000 local people from over 100 participating organisations.

### **OBJECTIVES AND ACTIVITIES**

#### **Charitable Objects**

The objects for which the company is established includes the promotion of conservation, protection and improvement of the physical and natural environment, the advancement of education in conservation, ecology, biodiversity, sustainable development, and British and other flora and fauna with particular reference to Wildwood, Herne Common, Kent.

#### **Mission**

Protecting, Conserving & Rewilding British Wildlife

#### **Vision**

1. To bring the joy of British Wildlife to the public through enriched and natural, immersive animal exhibits and effective engagement with our visitors and members.
2. To inspire through education, communication and training the understanding and practical conservation of British wildlife.



3. To operate commercially successful visitor centres that generate funds to support the charitable mission.
4. To lead in native species conservation and rewilding programmes.
5. To reverse the loss of biodiversity.
6. To support research that furthers our mission.
7. To advocate for policies, economic systems and lifestyles that promote rewilding and the enhancement of ecosystems.

The Mission and Vision are achieved through the Strategic Plan. The most recent Strategic Plan sets out the key strategies for the Trust identifying and implementing the activities and decisions that will enable us to achieve our mission and work towards our vision.

The Key Strategies are: -

1. Improving the visitor experience. (Vision points 1, 2 and 3)
2. Prioritised infrastructure development. (Vision points 1 and 3)
3. Development of Wildwood's base and network of members and supporters. (Vision points 1, 2, 3, 4 and 7)
4. Expansion of Wildwood membership. (Vision points 4, 5, 6 and 7)
5. Extending and developing Education and Training. (Vision points 1, 2, 6 and 7)
6. Significantly increasing the positive impact of our conservation work. (Vision Points 4, 5, 6 and 7)
7. Improving staff team-work and communication. (All Vision points)
8. Communicating our achievements to the public. (All Vision Points)
9. Building partnerships and relationships with key organisations. (Vision points 4, 5, 6 and 7)
10. Enhancing Wildwood's reputation as an organisation and as a leader in conservation and rewilding. (All Vision Points)
11. Continuing to actively seek opportunities for future additional Wildwood sites. (All Vision Points)

## **VALUES**

Wildwood Trust's Values set out how we work with each other inside the trust and with those outside the trust.

1. We are passionate about British Wildlife and its protection.
2. We inspire people to care about and to feel connected to the natural world and to understand its history and its practical conservation.
3. We value our employees and volunteers, nurturing their development and wellbeing.
4. We value professional partnerships and collaborations to achieve our mission.
5. We strive to engage with every visitor to Wildwood and encourage their support of the mission.
6. We are ambitious in our plans to make a positive, measurable difference to British Wildlife.

## **ACHIEVEMENTS AND PERFORMANCE**

The Trust has continued an effective delivery of its charitable objectives. We delivered on our charitable objectives by:

- Increasing our ability to educate people about British wildlife
- Expanding our training programme, teaching skills to volunteers, trainees and professionals in nature conservation
- Investing resources in practical nature conservation schemes that protect endangered species
- Continuing our involvement in habitat management programmes on local areas of nature conservation importance
- Entering into a partnership with Kent Wildlife Trust to deliver a range of conservation and rewilding projects across Kent over the next 5 years.

### **Conservation**

Our ability to deliver our conservation objectives depends on developing partnerships with a range of stakeholders. We have developed our skills and resources to be as useful as possible to a range of partner organisations who share our ethos; these include: Kent Bat Group, Kent Mammal Group, RSPB, Kent Wildlife Trust, PTES, Maxfield Conservation Trust, Mammal Society, Herts & Middlesex Wildlife Trust, The Welsh Wildlife Trusts, Natural Resource Wales, The Scottish Wild Beaver Group, Natural England, Environment Agency and The White Cliffs Countryside Partnership and the Woodland Trust amongst others.

Wildwood operates the UK's leading facility in the rescue and reintroduction of our most threatened mammals, the water vole and hazel dormice. We have been developing a number of projects in partnership with other conservation organisations during the year.

Wildwood manages the UK's leading facility for the rescue and breeding of dormice. 55 hazel dormice have been released in partnership with the People's Trust for Endangered Species and the Common Dormouse Captive Breeders Group. As the National Dormouse Studbook holder, Wildwood co-ordinated breeding and selection of animals for release in addition to providing captive-bred dormice.

Wildwood is involved in an important release programme for red squirrels and each year we support efforts to restore red squirrels the Red Squirrel project in Wales. Wildwood has successfully bred squirrels in captivity since 2002 for reintroduction programmes.

The Bat Rehabilitation Centre, in partnership with Kent Bat Group, In 2018, 89 test flights were carried out in the bat flight cage with a total of 48 individual bats. 71% (34) of these were then able to be released back where they were found in 2018 and 14% (7) were overwintered for further rehabilitation and hopeful release in 2019. Since it was opened in 2011 10 different species have been rehabilitated in the flight and 289 individual bats have been test flown.

### **Research**

Wildwood strengthened its working relationships with external organisations through its research activities and negotiated additional Memorandums of Understanding with research groups and universities.

Researchers from Manchester Metropolitan University visited to study the flight of some of these bats, the results to be published in 2019. A student from Edinburgh Napier University trialled light tagging of bats to help with research into bat behaviour at swarming sites in Kent.

We continue to co-ordinate small mammal trapping surveys across the county in partnership with KMG and to provide training for volunteers. We also co-ordinate the training of KMG volunteers to obtain licences to handle dormice.

### **Natural management of nature reserves**

Wildwood is committed to improving conditions for wildlife throughout the UK. The diversity of many British habitats is a direct result of the grazing habits of large herbivores that inhabited Britain after the last Ice Age. Before the introduction of domesticated livestock and modern forestry techniques, such herbivores were the main means of creating the diverse habitat structure which harboured the huge diversity of wildlife that existed in our woodlands, pastures and wetlands across Britain.

Our introduction of beaver at a wildlife reserve at Ham Fen in Kent, in partnership with Kent Wildlife Trust, continues positively with the family successfully breeding again this year. The beaver family are helping to restore the wetland environment into a rich habitat. Wildwood's expert keeper team helps to manage the beavers on the site. Wildwood are involved in several partnerships to restore and reintroduce more beavers to Scotland and Wales as well as supporting efforts to reintroduce beavers in Devon.

Our conservation grazing projects using wild Konik horses has seen great success. We continued to manage 17 nature reserves with our wild Konik ponies in partnership with RSPB, Natural England, Countryside Council for Wales, Herts & Middlesex Wildlife Trust, Dover District Council, White Cliffs Countryside Project, Kent Wildlife Trust and Canterbury City Council. The herds are providing valuable habitat management and improving the biodiversity of the grazed areas.

### **Education**

One of the Trust's two major charitable objectives, Education continues to perform well within a challenging environment. We work closely with schools to develop bespoke activities relative to each schools' needs and requirements, both academic and pastoral. Wildwood educated over 7,500 visiting school children during the last financial year. Wildwood Trust has formed a range of partnerships with schools, colleges and universities as well as other training agencies. We accept students conducting specific aspects of their studies and we mentor students on work placements with us.

As part of their training or supervision students conduct small scale research projects which they then present at our student conference.

### **Conservation Training Courses**

411 people attended 46 courses conservation Training Courses at Wildwood. The range conservation courses was expanded from 279 people and 33 courses last year. We continue to attract a range of participants, from professional ecologists to amateur naturalists and students.

### **Support**

Wildwood received funding this year from a range of individual supporters, charitable trusts and foundations who support our operations and conservation projects. The totals received this financial year were: -

- Charitable Trusts & foundations £45,010.
- £22,187 from legacies.
- General donations of £5,123.
- Our bear fund received £6,559.
- Appeals received £17,946.

Wildwood is incredibly grateful for all the support we receive, and it is only because of this support that we are able to keep on protecting endangered British wildlife.

### **FINANCIAL REVIEW**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the period ended 31 March 2019.

The trust is well supported by its members and actively claims gift aid to maximise donations and membership income. This steady income stream is vital in allowing the trust to support the costs of the animals and park.

From the unrestricted reserves, the Trustees have approved the designation of £500,000 for a contingency fund to protect the charitable activities in the event of prolonged park closure.

£128,294 Legacy Stabilisation fund to smooth out large variances in legacy income and a Designated investment fund of £500,000

### **Honorary Treasurer's Statement:**

The financial position of the Trust remains very strong. Careful management and financial controls have been built up over many years which allowed us to invest in and develop in our second site, this year which is hugely encouraging for the future Wildwood Escot, in 2015. After a lot of hard and dedicated work, Escot has now made its first positive cash contribution.

High levels of visitor numbers and continued membership growth has been very welcome, with visitors across the parks hitting almost 225,000, a record high for us. Membership income through the year remains at over £1 million.

Cost management remains a particular focus and new systems have been implemented to ensure costs are controlled. This has again been a year where new external grant funding has been difficult to secure and we continue to work hard to seek out future grants and other income streams.



Paul Nicoll, Honorary Treasurer

**Reserves Policy**

Wildwood Trust's reserves policy is to maintain a sufficient contingency fund to enable operating activities to be maintained, taking account of potential risks and eventualities that may arise from time to time. The policy is reviewed annually by the Trustees.

Amounts are set aside to meet financial risks associated with potential incidents and uncertainties relating to the charity's operating activities. These include:

- The risk of park closure, by government order, due to an outbreak of foot and mouth disease, E.coli or similar;
- The provision for our animal collection's welfare, and disposal to new homes, in the event of a significant adverse event that is outside the control of the charity;
- The funding of unforeseen major projects that have not been provided for in the normal financial planning process;
- The Wildwood expansion fund for the setting up new Wildwood sites;
- The setting aside of an appropriate sum for ensuring the continuation of Wildwood Trust's conservation projects.

### **PLANS FOR FUTURE PERIODS**

This year, the Trust implemented a new 5 Year Strategy following wide consultation with staff and Trustees.

Wildwood has gained strength and resilience over the past few years and this puts us in a favourable position to exploit opportunities and to continue to achieve growth in our ability to give real value to our supporters and to achieve much more for Britain's threatened wildlife and habitats.

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Wildwood Trust for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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;
- 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 charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Statement as to disclosure to our auditors**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**AUDITORS**

Burgess Hodgson LLP have expressed their willingness to be reappointed as auditors to the Trust for the next year.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered Office:  
Wildwood  
Herne Common  
Herne Bay  
Kent  
CT6 7LQ

By order of the board of trustees

Mr Paul Nicoll





**Independent Auditor's Report to the Members of Wildwood Trust  
Year ended 31 March 2019**

**Opinion**

We have audited the financial statements of Wildwood Trust (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and the parent charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our

opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matter Prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Annual Report has been prepared in accordance with applicable legal requirements.

**Matters on Which we are Required to Report by Exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent Charity or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements of the parent charity are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

This report is made solely to the charity's members and trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Responsibilities of trustees**

As explained more fully in the Trustees responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the

company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



19/09/2019

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

ROBERT FIELD FCA CTA (Senior  
Statutory Auditor)  
For and on behalf of  
BURGESS HODGSON LLP  
Chartered Accountants  
& Statutory Auditor

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**Consolidated Statement of Financial Activities**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Income:</b>					
<i>Income resources from generating funds:</i>					
Voluntary income	4	99,302	58,112	157,414	63,473
Activities for generating funds	5	765,174		765,174	696,112
Investment income		1,395		1,395	295
<i>Income from charitable activities:</i>					
Operation of wildlife parks	6	2,408,065		2,408,065	2,142,356
<b>Total income</b>		<b>3,273,936</b>	<b>58,112</b>	<b>3,332,048</b>	<b>2,902,236</b>
<b>Expenditure</b>					
<i>Costs of generating funds:</i>					
Commercial trading operations	9	(748,804)	(7,865)	(756,669)	(661,841)
<i>Expenditure on charitable activities:</i>					
Operation of wildlife parks	10	(2,240,342)	(26,385)	(2,266,727)	(2,022,832)
Governance costs	11	(8,550)	-	(8,550)	(23,655)
<b>Total expenditure</b>		<b>(2,997,696)</b>	<b>(34,250)</b>	<b>(3,031,946)</b>	<b>(2,708,328)</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	12	<b>276,240</b>	<b>23,862</b>	<b>300,102</b>	<b>193,908</b>
Transfer between funds				-	-
		<b>276,240</b>	<b>23,862</b>	<b>300,102</b>	<b>193,908</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,540,020	143,016	1,683,036	1,489,128
<b>Total funds carried forward</b>		<b>1,816,260</b>	<b>166,878</b>	<b>1,983,138</b>	<b>1,683,036</b>

All incoming resources and resources expended are derived from the group's continuing activities.

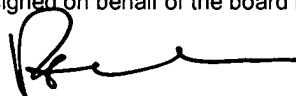
No separate Statement of Total Recognised Gains and Losses has been presented as all such gains and losses have been recognised in the Statement of Financial Activities.

**Group and Charity Balance Sheets**

	Note	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
<b>Fixed assets</b>					
Intangible assets	17				
Tangible assets	18/19	949,602	983,952	397,859	423,538
Investments	20			545,766	545,766
<b>Total Fixed Assets</b>		<b>949,602</b>	<b>983,952</b>	<b>943,625</b>	<b>969,304</b>
<b>Current assets</b>					
Stock	21	68,311	55,617	56,662	44,488
Debtors	22	178,475	93,697	584,623	500,821
Cash at bank and in hand		1,094,693	816,737	1,053,438	793,311
<b>Total Current Assets</b>		<b>1,341,479</b>	<b>966,051</b>	<b>1,694,723</b>	<b>1,338,620</b>
<b>Liabilities</b>					
Creditors falling due within one year	23	(173,002)	(154,125)	(120,025)	(92,050)
<b>Net Current assets</b>		<b>1,168,477</b>	<b>811,926</b>	<b>1,574,698</b>	<b>1,246,570</b>
<b>Total assets less current liabilities</b>		<b>2,118,079</b>	<b>1,795,878</b>	<b>2,518,323</b>	<b>2,215,874</b>
<b>Creditors falling due after one year</b>	24	<b>(134,941)</b>	<b>(112,842)</b>	<b>(12,084)</b>	<b>(23,456)</b>
<b>Net assets</b>		<b>1,983,138</b>	<b>1,683,036</b>	<b>2,506,239</b>	<b>2,192,418</b>
<b>The funds of the charity:</b>					
Restricted income funds	25	166,878	143,016	166,878	143,016
Unrestricted income funds	25	687,966	411,726	1,211,067	921,108
Unrestricted designated funds	25	1,128,294	1,128,294	1,128,294	1,128,294
<b>Total charity funds</b>		<b>1,983,138</b>	<b>1,683,036</b>	<b>2,506,239</b>	<b>2,192,418</b>

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

These financial statements were approved by the board of trustees and authorised for issue on 19/9/19 and are signed on behalf of the board by:

  
Mr Paul Nicoll  
on behalf of the trustees

The notes at pages 25 to 38 form part of these accounts

**Consolidated Cash Flow Statement**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net cash provided by (used in) operating activities	335,170	303,536
Cash flows from investing activities:		
Dividends, interest and rents from investments	1,395	295
Proceeds from the sales of property, plant and equipment		40
Purchase of property, plant and equipment	(47,237)	(78,818)
Purchase of goodwill		
Net cash provided by (used in) investing activities	(45,842)	(78,483)
Cash flows from financing activities:		
Repayments of borrowing	(11,372)	(11,372)
Cash inflows from new borrowing		
Net cash provided by (used in) financing activities	(11,372)	(11,372)
<b>Change in cash and cash equivalents in the reporting period</b>	<b>277,956</b>	<b>213,681</b>
Cash and cash equivalents at the beginning of the reporting period	816,737	603,056
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,094,693</b>	<b>816,737</b>



**Notes on the accounts**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standards 102. The recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102) (effective 1 January 2015) issued by the Charity Commission have been followed. Wildwood Trust meets the definition of a public entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

**c) Group financial statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiaries Wildwood Escot Ltd and Wildwood Centre Ltd on a line-by-line basis. A separate Statement of Financial Activities and income and expenditure account for the charity has not been presented because the Trust has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

**d) Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

**e) Donated services and facilities**

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have

been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f) 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 Bank.

**g) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

i) Contingency fund. To protect the charitable activities in the event of a prolonged park closure. This has been reviewed this financial year and increased to represent the growth of the Charity.

ii) Investment fund. This fund represents those resources that have been used to secure the Wildwood woodland on which the Canterbury park is situated. The value of this fund represents the cost of the non-trading subsidiary that owns the land.

iii) Legacy Stabilisation fund. This fund represents legacy monies received by the Charity. Legacy monies are often unpredictable in timing and value therefore carries the risk of destabilising the charity if incorporated into budgets and spent on receipt. It is the intention to build a Legacy fund in order to slowly release the monies into long term projects of the charity.

Restricted funds comprise of funds to be used only in accordance with the wishes of the donor, or in accordance with the terms of a Charity Commission Scheme. Donations not yet expended are carried forward until utilised for the purpose for which they have been given.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including the shop and restaurant and their associated support costs.
- Expenditure on charitable activities includes the costs of animal collection costs, education and conservation undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.  
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts conservation programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities split on a percentage basis as determined by the Trustees.

**j) Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**k) Tangible fixed assets**

All fixed assets are initially capitalised at cost

Fixed assets are depreciated over their estimated useful economic lives on a straight line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Goodwill	3 years straight line
Freehold land is not depreciated	
Long leasehold buildings	10 years straight line
Plant, equipment and motor vehicles	10 years straight line

**l) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised on receipt at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**m) Pensions**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

**n) Financial instruments**

The trust 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.

**o) Critical estimate and judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

## 3 Financial Performance of the charity

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary which operates the Wildwood Escot animal park.

The summary financial performance of the charity alone is:

	2019 £	2018 £
Incoming resources Wildwood Trust	2,526,215	2,203,419
Gift aid from subsidiary company	-	-
	<hr/> 2,526,215	<hr/> 2,203,419
Expenditure on charitable activities	(2,212,394)	(1,904,436)
<b>Net income</b>	<hr/> <b>313,821</b>	<hr/> <b>298,983</b>
Total funds brought forward	2,192,418	1,893,435
<b>Total funds carried forward</b>	<hr/> <b>2,506,239</b>	<hr/> <b>2,192,418</b>
Represented by:		
Restricted income funds	166,878	143,016
Unrestricted income funds	2,339,361	2,049,402
	<hr/> <b>2,506,239</b>	<hr/> <b>2,192,418</b>

## 4 Income from donations

Donations and legacies	Unrestricted funds	Restricted funds	Total funds 2019	Total funds 2018
	£	£	£	£
Donations	77,115		77,115	29,957
Legacies	22,187		22,187	21,533
Unrestricted/Restricted donations		58,112	58,112	11,983
	<hr/> <b>99,302</b>	<hr/> <b>58,112</b>	<hr/> <b>157,414</b>	<hr/> <b>63,473</b>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

**5 Income from activities for generating funds**

	Unrestricted funds	Total funds 2019	Total funds 2018
	£	£	£
Shop income	245,949	245,949	220,597
Restaurant income	519,225	519,225	475,515
	<b>765,174</b>	<b>765,174</b>	<b>696,112</b>

**6 Income from charitable activities**

	Unrestricted funds	Restricted funds	Total funds 2019	Total funds 2018
	£	£	£	£
Animal collection - Admissions and events	779,293		779,293	682,006
Animal collection - Membership subscriptions	1,332,941		1,332,941	1,182,153
Conservation programmes	16,775		16,775	34,169
Education	269,503		269,503	232,102
Other income	9,553		9,553	11,926
<b>Total income from charitable activities</b>	<b>2,408,065</b>		<b>2,408,065</b>	<b>2,142,356</b>

**7 Income earned from other activities**

The wholly owned trading subsidiary Wildwood Escot Ltd is incorporated in the United Kingdom (company number 09330154) and will pay all of its profits to the charity under the gift aid scheme.

Losses are absorbed by the charity's unrestricted funds

Wildwood Escot Ltd operates the Escot animal park including its shop and restaurant

The charity owns the entire share capital of one Ordinary shares of £1.

The summary financial performance of the subsidiary alone is:

	2019 £	2018 £
Turnover	805,833	698,817
Cost of sales and administration costs	(786,081)	(755,166)
FRS 102 lease accounting adjustment	(33,471)	(33,471)
Net profit / (loss)	(13,719)	(89,820)
Amount gift aided to the charity		
Retained in subsidiary	(13,719)	(89,820)
The assets and liabilities of the subsidiary were:		
Fixed assets	51,743	60,414
Current assets	74,003	64,285
Current liabilities	(480,224)	(498,929)
Long term liabilities	(89,386)	(89,386)
Total net assets	(443,864)	(463,616)
Aggregate share capital and reserves	(477,335)	(463,616)

The wholly owned trading subsidiary Wildwood Centre Ltd is incorporated in the United Kingdom (company number 02215159) and is dormant.

Wildwood Centre Ltd owns the land on which Wildwood in Herne operates its park.

The charity owns the entire share capital of 750,000 Ordinary shares of £1 each.

## 8 Investment income

All of the group's investment income arises from money held in interest bearing deposit accounts.

## 9 Analysis of expenditure on commercial activities

	Unrestricted funds	Restricted funds	Total funds 2019	Total funds 2018
	£	£	£	£
Shop costs	239,150		239,150	215,557
Restaurant costs	422,444		422,444	396,346
Support costs	87,210	7,865	95,075	49,938
<b>Total</b>	<b>748,804</b>	<b>7,865</b>	<b>756,669</b>	<b>661,841</b>

## 10 Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds 2019	Total funds 2018
	£	£	£	£
Animal collection costs, education and conservation	2,240,342	26,385	2,266,727	2,022,832
<b>Total</b>	<b>2,240,342</b>	<b>26,385</b>	<b>2,266,727</b>	<b>2,022,832</b>

## 11 Analysis of governance and support costs

	Unrestricted funds	Total funds 2019	Total funds 2018
	£	£	£
Audit fees	8,550	8,550	8,400
Goodwill amortisation			15,255
<b>Total</b>	<b>8,550</b>	<b>8,550</b>	<b>23,655</b>

**12 Net income/(expenditure)for the year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>This is stated after charging:</b>		
Staff pension contributions	36,395	16,854
Profit/(loss) on disposal		
Depreciation	81,587	75,925
Amortisation		15,255
FRS 102 lease accounting adjustment	33,471	33,471
Auditor's remuneration - Burgess Hodgson LLP:		
Audit fees	5,350	5,200
Accountancy services	3,200	3,200

**13 Analysis of staff costs and trustee remuneration and expenses**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Salaries and wages	1,597,941	1,392,977
Social security costs	103,627	84,311
Pension costs	36,395	16,854
	<b>1,737,963</b>	<b>1,494,142</b>

Two employees had emoluments in excess of £60,000 (2018: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The key management personnel of the Charity comprise the trustees, the Director General, the Chief Executive Officer, Head of Living Collections, Park Manager, Heads of Education and Conservation and the Head of Marketing. The total employees benefits of the key management personnel of the charity were £295,547 (2018: £284,821).

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2018: £nil) neither were they reimbursed expenses during the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

**14 Staff Numbers**

The average monthly head count was 113 staff (2018: 102 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Average number of staff	113	102
	<b>113</b>	<b>102</b>

**15 Related party transactions**

There are no related party transactions to disclose.

**16 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**17 Intangible fixed assets - Group**

	<b>Goodwill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Cost:		
As at 1 April 2018	45,765	45,765
Additions		
As at 31 March 2019	45,765	45,765
Depreciation:		
As at 1 April 2018	45,765	45,765
Charge for the year		
As at 31 March 2019	45,765	45,765
Net book value		
As at 31 March 2018		
As at 31 March 2019		

**18 Tangible fixed assets - Group**

	<b>Freehold land and buildings</b>	<b>Long leasehold land and buildings</b>	<b>Plant, machinery, motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cost:				
As at 1 April 2018	546,437	827,481	93,175	1,467,093
Additions		47,237		47,237
Disposals				
As at 31 March 2019	546,437	874,718	93,175	1,514,330
Depreciation:				
As at 1 April 2018		420,479	62,662	483,141
Charge for the year		75,501	6,086	81,587
Disposals				
As at 31 March 2019		495,980	68,748	564,728
Net book value				
As at 31 March 2018	546,437	407,002	30,513	983,952
As at 31 March 2019	546,437	378,738	24,427	949,602



**19 Tangible fixed assets - Charity**

	<b>Freehold land and buildings £</b>	<b>Long leasehold land and buildings £</b>	<b>Plant, machinery, motor vehicles £</b>	<b>Total £</b>
Cost:				
As at 1 April 2018	46,437	758,895	89,973	895,305
Additions		47,237		47,237
Disposals				
As at 31 March 2019	46,437	806,132	89,973	942,542
Depreciation:				
As at 1 April 2018		411,028	60,739	471,767
Charge for the year		67,471	5,445	72,916
Disposals				
As at 31 March 2019		478,499	66,184	544,683
Net book value				
As at 31 March 2018	46,437	347,867	29,234	423,538
As at 31 March 2019	46,437	327,633	23,789	397,859

**20 Investments**

The charity holds 750,000 shares of £1 each in its wholly owned non-trading subsidiary company Wildwood Centre Ltd which is incorporated in the United Kingdom. The cost of the investment is £500,000. In addition the charity holds 1 share of £1 in Wildwood Escot Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid.

The activities and results of these subsidiary companies are summarised in note 7.

**21 Stock**

	<b>Group</b>		<b>Charity</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shop and restaurant stock	68,311	55,617	56,662	44,488
	<b>68,311</b>	<b>55,617</b>	<b>56,662</b>	<b>44,488</b>

**22 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	155,096	53,665	139,159	29,690
Other debtors	2,684	92	2,684	92
Prepayments and accrued income	20,695	39,940	15,533	34,988
Amount due from subsidiary undertaking	-	-	427,247	436,051
	<b>178,475</b>	<b>93,697</b>	<b>584,623</b>	<b>500,821</b>

**23 Creditors: amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	107,272	97,334	69,315	49,444
Other creditors and accruals	29,728	27,611	21,530	19,109
Taxation and social security costs	36,002	29,180	29,180	23,497
	<b>173,002</b>	<b>154,125</b>	<b>120,025</b>	<b>92,050</b>

Included in other creditors is £11,609 (2018: £11,609) that is secured over land owned by the Trust by way of a legal charge.

**24 Creditors: amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other creditors	12,084	23,456	12,084	23,456
Deferred income	122,857	89,386		
	<b>134,941</b>	<b>112,842</b>	<b>12,084</b>	<b>23,456</b>

Included in other creditors is £12,084 (2018: £23,456) that is secured over land owned by the Trust by way of a legal charge.

**25 Analysis of charitable funds**

**Analysis of movements in unrestricted funds**

	<b>Balance 1st April 2018 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Funds 31 March 2019 £</b>
Designated contingency fund	500,000	-			500,000
Designated investment fund	500,000	-	-		500,000
Designated legacy stabilisation fund	128,294	-			128,294
	<b>1,128,294</b>				<b>1,128,294</b>
General fund	411,726	3,273,936	(2,997,696)		687,966
<b>Total</b>	<b>1,540,020</b>	<b>3,273,936</b>	<b>(2,997,696)</b>		<b>1,816,260</b>

**Analysis of movements in unrestricted funds - previous year**

	<b>Balance 1st April 2017 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Funds 31 March 2018 £</b>
Designated contingency fund	500,000	-			500,000
Designated investment fund	500,000	-	-		500,000
Designated legacy stabilisation fund	106,761	-		21,533	128,294
	<b>1,106,761</b>			<b>21,533</b>	<b>1,128,294</b>
General fund	218,868	2,890,253	(2,675,862)	(21,533)	411,726
<b>Total</b>	<b>1,325,629</b>	<b>2,890,253</b>	<b>(2,675,862)</b>		<b>1,540,020</b>

**Analysis of movements in restricted funds**

	Balance 1st April 2018 £	Income £	Expenditure £	Transfers £	Funds 31 March 2019 £
Education grants		1,211	(139)		1,072
Playground grants	2,274		(232)	-	2,042
Wind Turbine grants	4,196		(4,196)	-	
Conservation centre	12,403		(3,946)	-	8,457
Endangered species	124,143	56,901	(25,737)	-	155,307
Data base fund					
Volunteers Coordinator					
<b>Total</b>	<b>143,016</b>	<b>58,112</b>	<b>(34,250)</b>		<b>166,878</b>

**Analysis of movements in restricted funds - previous year**

	Balance 1st April 2017 £	Income £	Expenditure £	Transfers £	Funds 31 March 2018 £
Education grants					
Playground grants	2,975		(701)	-	2,274
Wind Turbine grants	11,389		(7,193)	-	4,196
Conservation centre	16,349		(3,946)	-	12,403
Endangered species	132,786	11,983	(20,626)	-	124,143
Data base fund					
Volunteers Coordinator					
<b>Total</b>	<b>163,499</b>	<b>11,983</b>	<b>(32,466)</b>		<b>143,016</b>

**26 Analysis of group net assets between funds**

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	370,700	500,000	78,902	949,602
Cash at bank and in hand	378,423	628,294	87,976	1,094,693
Other net current assets/(liabilities)	73,784		-	73,784
Creditors of more than one year	(134,941)	-	-	(134,941)
<b>Total</b>	<b>687,966</b>	<b>1,128,294</b>	<b>166,878</b>	<b>1,983,138</b>

**Analysis of group net assets between funds - previous year**

	<b>General Fund</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	381,962	500,000	101,990	983,952
Cash at bank and in hand		628,294	41,026	669,320
Other net current assets/(liabilities)	142,606		-	142,606
Creditors of more than one year	(112,842)	-	-	(112,842)
<b>Total</b>	<b>411,726</b>	<b>1,128,294</b>	<b>143,016</b>	<b>1,683,036</b>

**27 Commitments under operating leases**

	<b>Group</b>		<b>Charity</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

At 31 March 2019, the group and charity had total commitments under non-cancellable operating leases as follows:

Land and buildings:

- Less than 1 year	9,850	9,850		
-1-5 years	189,950	141,563		
- Greater than 5 years	2,315,513	2,373,750		
	<b>2,515,313</b>	<b>2,525,163</b>		

**28 Notes to the consolidated cash flow statements**

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net incoming resources	300,102	193,908
Interest from investments	(1,395)	(295)
Profit / (loss) on disposal		2,293
Depreciation	81,587	75,925
Amortisation		15,255
Decrease/(increase) in stocks	(12,694)	(5,342)
Decrease/(increase) in debtors	(84,778)	17,540
Decrease/(increase) in creditors	52,348	4,252
<b>Net cash inflow from operating activities</b>	<b>335,170</b>	<b>303,536</b>

**28.2 Reconciliation of net cash flows to movements in net debt**

	£
(Decrease)/Increase in cash in the year	277,956
Existing borrowing	(23,693)
Funds in from borrowing	
Change in net funds	254,263
Net funds at 1 April 2018	816,737
Net funds at 31 March 2019	1,071,000

**28.3 Analysis of changes in net debt**

	At 1 April 2018 £	Cash flow £	Non-cash changes £	At 31 March 2019 £
Cash at bank and in hand	816,737	266,584		1,083,321
Overdrafts				
	816,737	266,584		1,083,321
Debt due within 1 year	(11,609)			(11,609)
Debt due after 1 year	(23,456)	11,372		(12,084)
Net cash	758,691	277,956		1,059,628