

COMPANY REGISTRATION NUMBER SC234339

**THE WILDLIFE INFORMATION CENTRE  
(A COMPANY LIMITED BY GUARANTEE)  
UNAUDITED FINANCIAL STATEMENTS  
31 MARCH 2014**

Charity Number SC034113

**N. C. CAMPBELL & CO. CA**

Chartered Accountants  
8 St. Ann's Place  
Haddington  
East Lothian  
EH41 4BS

**THE WILDLIFE INFORMATION CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2014**

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**THE WILDLIFE INFORMATION CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

<b>Registered charity name</b>	The Wildlife Information Centre
<b>Charity number</b>	SC034113
<b>Company registration number</b>	SC234339
<b>Operating address</b>	Caretaker's Cottage Vogrie House Vogrie Country Park Nr Gorebridge Midlothian EH23 4NU
<b>Trustees</b>	Sarah Eno (acting Chair) Alastair Sommerville Ian Young Rob Briers Ian Jackson
<b>Secretary</b>	Sarah Eno
<b>Independent examiner</b>	Douglas Gould C.A 8 St. Ann's Place Haddington East Lothian EH41 4BS
<b>Bankers</b>	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT

# THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2014

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2014.

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### THE TRUSTEES

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

Sarah Eno (acting Chair)	
Craig Macadam	(resigned 4th June 2013)
Alastair Sommerville	
David Dodds	(resigned 4th June 2013)
Ian Young	
David Campbell	(resigned 7th June 2013)
Rob Briers	(appointed 14th February 2014)
Ian Jackson	(appointed 14th February 2014)

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The centre is a company limited by guarantee and is a Scottish charity. The arrangements for governing and administering the company are set out in our Articles of Association and Memorandum of Association.

Directors/Trustees are appointed by the members at the Annual General Meeting normally held in July each year.

### OBJECTIVES AND ACTIVITIES

The Wildlife Information Centre's purpose is to advance education and protect and preserve wildlife for the public benefit. In furtherance thereof, but not otherwise, the company shall seek:

- to allow public participation in and understanding of the natural heritage of the Lothians and Scottish Borders; and
- provide public access to biological records and information relating to the natural heritage of the Lothians and Scottish Borders.

### ACHIEVEMENTS AND PERFORMANCE

During 2013/14 The Wildlife Information Centre continued to work with a diverse range of organisations and individuals to source current data relating to the Lothians and Scottish Borders wildlife.

Key activities included

- developing new approaches for analysing wildlife data for users;
- providing data to local authorities, statutory and non-statutory conservation bodies and all other enquirers;
- screening planning applications across all our region, with the exception of Edinburgh City;
- organising a series of training workshops;
- holding conferences;
- continuing work on identifying Local Biodiversity Sites throughout the region;
- co-ordinating a summer programme of recording excursions;
- carrying out successful public wildlife surveys;
- increasing the audience we engage with through attending more events;
- looking to work in partnership with other organisations to maximise effectiveness and;
- recruiting more volunteers in a variety of roles to benefit both the volunteers and the organisation.

# **THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2014**

## **FINANCIAL REVIEW**

Full details of the financial results are shown in the Statement of Financial Activities on page 5.

The Trustees gratefully acknowledge the support of all the public bodies, trusts and foundations and private donors both named and anonymous who supported the Centre generally in the past twelve months.

The Centre's policy is to develop assets equal to three months' core operation costs, to buffer against fluctuations in securing funding and enable it to meet its ongoing liabilities. Based on the current annual core costs this equals around £30,000.

## **PLANS FOR FUTURE PERIODS**

The Trustees will continue to develop the Centre's services.

## **SMALL COMPANY PROVISIONS**

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

Registered office:  
Caretaker's Cottage  
Vogrie House  
Vogrie Country Park  
Nr Gorebridge  
Midlothian  
EH23 4NU

Signed on behalf of the trustees

Sarah Eno  
Secretary and Chairperson

15 November 2014

# **THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS AND MEMBERS OF THE WILDLIFE INFORMATION CENTRE**

**YEAR ENDED 31 MARCH 2014**

I report on the accounts of the charity for the year ended 31st March 2014 which are set out on pages 5 to 10.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to our attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

Douglas Gould C.A  
Independent examiner

8 St. Ann's Place  
Haddington  
East Lothian  
EH41 4BS

15 November 2014

**THE WILDLIFE INFORMATION CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2014**

	<b>Note</b>	<b>Total Funds 2014 £</b>	<b>Total Funds 2013 £</b>
<b>INCOMING RESOURCES</b>			
Incoming resources from generating funds:			
Voluntary income	<b>2</b>	<b>48,786</b>	19,261
Investment income	<b>3</b>	<b>9</b>	4
Incoming resources from charitable activities	<b>4</b>	<b>79,674</b>	79,036
<b>TOTAL INCOMING RESOURCES</b>		<b><u>128,469</u></b>	<u>98,301</u>
<b>RESOURCES EXPENDED</b>			
Charitable activities	<b>5</b>	<b>(128,805)</b>	(102,972)
Governance costs	<b>6</b>	<b>(2,338)</b>	(800)
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>(131,143)</u></b>	<u>(103,772)</u>
<b>NET OUTGOING RESOURCES FOR THE YEAR/NET EXPENDITURE FOR THE YEAR</b>		<b>(2,674)</b>	(5,471)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b><u>13,893</u></b>	<u>19,364</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>11,219</u></b>	<u>13,893</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

# THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)

## BALANCE SHEET

31 MARCH 2014

	Note	2014 £	£	2013 £
<b>FIXED ASSETS</b>				
Tangible assets	8		1,680	1,570
<b>CURRENT ASSETS</b>				
Debtors	9	13,517		20,352
Cash at bank and in hand		<u>11,106</u>		<u>3,373</u>
		24,623		23,725
<b>CREDITORS: Amounts falling due within one year</b>	<b>10</b>	<u>(15,084)</u>		<u>(11,402)</u>
<b>NET CURRENT ASSETS</b>			<b>9,539</b>	12,323
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>11,219</b></u>	<u>13,893</u>
<b>FUNDS</b>				
Restricted income funds	11		-	-
Unrestricted income funds	12		<u>11,219</u>	<u>13,893</u>
<b>TOTAL FUNDS</b>			<u><b>11,219</b></u>	<u>13,893</u>

For the year ended 31 March 2014 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved and signed by the member of the board and authorised for issue on 15th November 2014.

Sarah Eno  
Director/Trustee

Company Registration Number: SC234339

**The notes on pages 7 to 10 form part of these financial statements.**



# THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2014

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

#### Fixed assets

All fixed assets are initially recorded at cost.

Depreciation is not charged on heritable property, which is maintained in a continual state of sound repair and is understood to have a current value considerably in excess of its historic cost.

### 2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
<b>Donations</b>			
Grants and contributions	48,731	48,731	19,261
<b>Other income</b>			
Membership	55	55	–
	<u>48,786</u>	<u>48,786</u>	<u>19,261</u>

### 3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Bank interest receivable	9	9	4
	<u>9</u>	<u>9</u>	<u>4</u>

### 4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Charges under Service Level Agreements	66,005	66,005	70,127
Other charges for services	13,669	13,669	8,909
	<u>79,674</u>	<u>79,674</u>	<u>79,036</u>

# THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2014

### 5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Support costs	<u>128,805</u>	<u>128,805</u>	<u>102,972</u>

### 6. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Accountancy fees	830	830	800
Legal fees	<u>1,508</u>	<u>1,508</u>	–
	<u>2,338</u>	<u>2,338</u>	<u>800</u>

### 7. STAFF COSTS AND EMOLUMENTS

**Total staff costs were as follows:**

	2014	2013
	£	£
Wages and salaries	99,094	77,035
Social security costs	<u>8,388</u>	<u>6,775</u>
	<u>107,482</u>	<u>83,810</u>

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2014	2013
	No	No
Number of administrative staff	<u>5</u>	<u>4</u>

No employee received remuneration of more than £60,000 during the year (2013 - Nil).

**THE WILDLIFE INFORMATION CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2014**

**8. TANGIBLE FIXED ASSETS**

	<b>Equipment £</b>
<b>COST</b>	
At 1 April 2013	7,305
Additions	<u>947</u>
<b>At 31 March 2014</b>	<u><u>8,252</u></u>
 <b>DEPRECIATION</b>	
At 1 April 2013	5,735
Charge for the year	<u>837</u>
<b>At 31 March 2014</b>	<u><u>6,572</u></u>
 <b>NET BOOK VALUE</b>	
<b>At 31 March 2014</b>	<u><u>1,680</u></u>
At 31 March 2013	<u><u>1,570</u></u>

**9. DEBTORS**

	<b>2014 £</b>	2013 £
Trade debtors	11,340	19,745
Other debtors	600	400
Prepayments	<u>1,577</u>	<u>207</u>
	<u><u>13,517</u></u>	<u><u>20,352</u></u>

**10. CREDITORS: Amounts falling due within one year**

	<b>2014 £</b>	2013 £
PAYE and social security	2,457	2,023
VAT	11,023	5,986
Accruals and deferred income	<u>1,604</u>	<u>3,393</u>
	<u><u>15,084</u></u>	<u><u>11,402</u></u>

**11. RESTRICTED INCOME FUNDS**

<b>Balance at 1 Apr 2013 and at 31 Mar 2014</b>	<b>£</b>
	<u>—</u>
	<u><u>—</u></u>

There have been no movements on restricted funds during the year ended 31 March 2014.

# THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2014

### 12. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2013	Incoming resources	Outgoing resources	Balance at 31 Mar 2014
	£	£	£	£
General Funds	<u>13,893</u>	<u>128,469</u>	<u>(131,143)</u>	<u>11,219</u>

### 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Unrestricted Income Funds	<u>1,680</u>	<u>9,539</u>	<u>11,219</u>
Total Funds	<u>1,680</u>	<u>9,539</u>	<u>11,219</u>

### 14. COMPANY LIMITED BY GUARANTEE

The Wildlife Information Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member.

### 15. TAXATION

The company is recognised as a charity by HM Revenue & Customs for taxation purposes. As a result there is no liability to tax on its income.

**THE WILDLIFE INFORMATION CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**MANAGEMENT INFORMATION**

**YEAR ENDED 31 MARCH 2014**

**The following pages do not form part of the statutory financial statements  
which are the subject of the independent examiner's report on page 4.**

**THE WILDLIFE INFORMATION CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2014**

	2014 £	2013 £
<b>INCOMING RESOURCES</b>		
<b>VOLUNTARY INCOME</b>		
Grants and contributions	48,731	19,261
Membership	55	–
	<u>48,786</u>	<u>19,261</u>
<b>INVESTMENT INCOME</b>		
Interest received	9	4
	<u>9</u>	<u>4</u>
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>		
Charges under Service Level Agreements	66,005	70,127
Other charges for services	13,669	8,909
	<u>79,674</u>	<u>79,036</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>128,469</u>	<u>98,301</u>
<b>RESOURCES EXPENDED</b>		
<b>CHARITABLE ACTIVITIES</b>		
Staff costs - Wages & Salaries	99,094	77,035
Staff costs - Employer's NIC	8,388	6,775
Rent	4,625	5,625
Postage, stationery and printing	2,454	1,413
Telephone	559	685
Insurance	413	413
Subscriptions and licences	2,744	1,466
Courses and conferences	2,360	1,159
Bank charges	216	36
Travel	3,182	3,201
Equipment repairs	2,821	2,898
Depreciation	837	786
Other costs	1,112	1,480
	<u>128,805</u>	<u>102,972</u>
<b>GOVERNANCE COSTS</b>		
Accountancy fees	830	800
Legal fees	1,508	–
	<u>2,338</u>	<u>800</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>131,143</u>	<u>103,772</u>
<b>NET OUTGOING RESOURCES FOR THE YEAR</b>	<u>(2,674)</u>	<u>(5,471)</u>