

COMPANY REGISTRATION NUMBER SC234339

**THE WILDLIFE INFORMATION CENTRE
(A COMPANY LIMITED BY GUARANTEE)
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2013**

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 2013

CONTENTS	PAGE
Members of the Board and professional advisers	1
Trustees Annual Report	2
Independent examiner's report to the directors and members	4
Statement of Financial Activities (incorporating the income and expenditure account)	5
Balance sheet	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	12

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

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name The Wildlife Information Centre

Charity number SC034113

Company registration number SC234339

Operating address Caretaker's Cottage
Vogrie House
Vogrie Country Park
Nr Gorebridge
Midlothian
EH23 4NU

Trustees Craig Macadam
Alastair Sommerville
David Dodds
Kate Byrne
Ian Young
David Campbell
Sarah Eno

Secretary Sarah Eno

Independent examiner Douglas Gould C.A
8 St. Ann's Place
Haddington
East Lothian
EH41 4BS

Bankers 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 2013

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 2013.

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:

Craig Macadam
Alastair Sommerville
David Dodds
Kate Byrne
Ian Young
David Campbell
Sarah Eno

(appointed 18th January 2013)
(appointed 18th January 2013)

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 2012/13 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; and
- co-ordinating a summer programme of recording excursions.

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

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

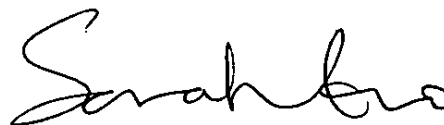
The Trustees will continue to develop the Centre's services.

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

23 December 2013

**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 2013

I report on the accounts of the charity for the year ended 31st March 2013 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

24 December 2013

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

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

YEAR ENDED 31 MARCH 2013

		Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	Note	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	19,261	–	19,261	32,367
Investment income	3	4	–	4	4
Incoming resources from charitable activities	4	<u>79,036</u>	<u>–</u>	<u>79,036</u>	<u>59,945</u>
TOTAL INCOMING RESOURCES		<u>98,301</u>	<u>–</u>	<u>98,301</u>	<u>92,316</u>
RESOURCES EXPENDED					
Charitable activities	5	(102,170)	(803)	(102,973)	(94,651)
Governance costs	6	<u>(799)</u>	<u>–</u>	<u>(799)</u>	<u>(800)</u>
TOTAL RESOURCES EXPENDED		<u>(102,969)</u>	<u>(803)</u>	<u>(103,772)</u>	<u>(95,451)</u>
NET OUTGOING RESOURCES FOR THE YEAR/NET EXPENDITURE FOR THE YEAR					
	7	(4,668)	(803)	(5,471)	(3,135)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>18,561</u>	<u>803</u>	<u>19,364</u>	<u>22,499</u>
TOTAL FUNDS CARRIED FORWARD		<u>13,893</u>	<u>–</u>	<u>13,893</u>	<u>19,364</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 2013

	Note	2013 £	2012 £
FIXED ASSETS			
Tangible assets	9	1,570	2,356
CURRENT ASSETS			
Debtors	10	20,352	23,987
Cash at bank and in hand		<u>3,373</u>	<u>2,240</u>
		23,725	26,227
CREDITORS: Amounts falling due within one year	11	<u>(11,402)</u>	<u>(9,219)</u>
NET CURRENT ASSETS		12,323	17,008
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,893</u>	<u>19,364</u>
FUNDS			
Restricted income funds	12	-	803
Unrestricted income funds	13	<u>13,893</u>	<u>18,561</u>
TOTAL FUNDS		<u>13,893</u>	<u>19,364</u>

For the year ended 31 March 2013 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 23 December 2013.



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 2013

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.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment - 33% on the reducing balance basis

2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Donations			
Grants and contributions	<u>19,261</u>	<u>19,261</u>	<u>32,367</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Bank interest receivable	<u>4</u>	<u>4</u>	<u>4</u>

THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Charges under Service Level Agreements	70,127	70,127	52,210
Other charges for services	<u>8,909</u>	<u>8,909</u>	<u>7,735</u>
	<u>79,036</u>	<u>79,036</u>	<u>59,945</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Support costs	<u>102,170</u>	<u>803</u>	<u>102,973</u>	<u>94,651</u>

6. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Accountancy fees	<u>799</u>	<u>799</u>	<u>800</u>

7. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2013 £	2012 £
Depreciation	<u>786</u>	<u>1,161</u>

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2013 £	2012 £
Wages and salaries	77,035	76,578
Social security costs	<u>6,775</u>	<u>6,626</u>
	<u>83,810</u>	<u>83,204</u>

Particulars of employees:

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

	2013 No	2012 No
Number of administrative staff	<u>4</u>	<u>4</u>

No employee received remuneration of more than £60,000 during the year (2012 - Nil).

THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

9. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2012 and 31 March 2013	<u>7,305</u>
DEPRECIATION	
At 1 April 2012	4,949
Charge for the year	<u>786</u>
At 31 March 2013	<u>5,735</u>
NET BOOK VALUE	
At 31 March 2013	<u>1,570</u>
At 31 March 2012	<u>2,356</u>

10. DEBTORS

	2013 £	2012 £
Trade debtors	19,745	23,312
Other debtors	400	400
Prepayments	<u>207</u>	<u>275</u>
	<u>20,352</u>	<u>23,987</u>

11. CREDITORS: Amounts falling due within one year

	2013 £	2012 £
PAYE and social security	2,023	6,119
VAT	5,986	892
Accruals and deferred income	3,393	1,907
Other creditors	<u>-</u>	<u>301</u>
	<u>11,402</u>	<u>9,219</u>

12. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2012 £	Outgoing resources £	Balance at 31 Mar 2013 £
Voluntary Action Fund (EYV 2011)	500	(500)	-
NBNT Project	<u>303</u>	<u>(303)</u>	<u>-</u>
	<u>803</u>	<u>(803)</u>	<u>-</u>

THE WILDLIFE INFORMATION CENTRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

12. RESTRICTED INCOME FUNDS *(continued)*

Voluntary Action Fund (EYV 2011)

A grant was received to fund certified training for volunteers on new identification and recording skills in specialist wildlife.

NBNT Project

A grant was received from The National Biodiversity Network Trust to provide training for recorders.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2012	Incoming resources	Outgoing resources	Balance at 31 Mar 2013
	£	£	£	£
General Funds	<u>18,561</u>	<u>98,301</u>	<u>(102,969)</u>	<u>13,893</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Unrestricted Income Funds	<u>1,570</u>	<u>12,323</u>	<u>13,893</u>
Total Funds	<u>1,570</u>	<u>12,323</u>	<u>13,893</u>

15. 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.

16. 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 2013

**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 2013

	2013 £	2012 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
Grants and contributions	<u>19,261</u>	<u>32,367</u>
INVESTMENT INCOME		
Interest received	<u>4</u>	<u>4</u>
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Charges under Service Level Agreements	70,127	52,210
Other charges for services	<u>8,909</u>	<u>7,735</u>
	<u>79,036</u>	<u>59,945</u>
 TOTAL INCOMING RESOURCES	 <u>98,301</u>	 <u>92,316</u>
 RESOURCES EXPENDED		
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries	77,035	76,578
Staff costs - Employer's NIC	6,775	6,626
Depreciation	786	1,161
Office costs	10,327	6,249
IT and equipment costs	2,898	1,941
Business costs	4,293	1,077
Loss on sale of fixed assets	-	13
Other costs	<u>859</u>	<u>1,006</u>
	<u>102,973</u>	<u>94,651</u>
 GOVERNANCE COSTS		
Accountancy fees	<u>799</u>	<u>800</u>
 TOTAL RESOURCES EXPENDED	 <u>103,772</u>	 <u>95,451</u>
 NET OUTGOING RESOURCES FOR THE YEAR	 <u>(5,471)</u>	 <u>(3,135)</u>