

Registered number: 05460677
Charity number: 1111440

Badger Trust



Unaudited Trustees' report and financial statements

For the year ended 31 December 2021

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Badger Trust
Unaudited

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Badger Trust

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Reference and administrative details of the company, its trustees and advisers For the year ended 31 December 2021

Trustees

J Bates-Keegan, Chair
E Bullimore, Trustee (appointed 17 April 2021)
L Douglas, Trustee (appointed 15 May 2021)
B Caswell, Trustee (resigned 15 May 2021)
P Jackson, Treasurer (appointed 17 April 2021)
S MacMahon, Trustee (resigned 14 December 2021)
T Pearce, Trustee (resigned 2 November 2021)
N Sainsbury, Trustee
N Tolley, Trustee (resigned 16 September 2021)
R Wood, Trustee (appointed 17 April 2021)
A Lennon, Trustee (resigned 27 June 2021)
D Varley, Acting Chief Executive Officer (resigned 5 September 2021)
A Laidlaw, Executive Director (role of Chief Executive Officer renamed) (appointed 6 September 2021, resigned 9 November 2021)
D Varley, Acting Executive Director (appointed 10 November 2021)
G Cadwell, Trustee (appointed 22 May 2022)
S Denbigh, Trustee (appointed 22 May 2022)
E Hougasian, Trustee (appointed 22 May 2022)
R Oldham, Trustee (appointed 22 May 2022)

Company registered number

05460677

Charity registered number

1111440

Registered office

Citibase, 95 Ditchling Road, Brighton, BN1 4ST

Principal operating office

Citibase, 95 Ditchling Road, Brighton BN1 4ST, England, BN1 4ST

Accountants

Kreston Reeves LLP, Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

Bankers

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

Scottish Widows Bank, PO Box 883, Leeds, LS1 9TY

Nationwide Building Society, Nationwide House, Pipers Way, Swindon, SN38 1NW

Badger Trust

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Operating and financial review For the year ended 31 December 2021

OPERATING REVIEW

Trustees, staff and office

The Trust is a small charity, with a small staff team. A key project from the Organisational Review was a Staff Team Review, to assess the resourcing of the organisation against the needs of campaigns and activities to deliver on the mission to protect badgers. The team expanded by one full time equivalent (FTE) in 2020, and expanded by a further two FTE in 2021 as an outcome of the Staff Team Review. Volunteers are normally utilised to support staff, but due to the pandemic situation limited use was made of this option in the year, with just one data volunteer assisting remotely. The staff team is made up of:

- Executive Director (ED) (renamed from Chief Executive Officer) - The previous CEO incumbent left in December 2020 and the position was vacant for most of 2021, covered by the Operations & Strategy Director acting up
- Operations & Strategy Director (OSD) - this was a new position created in 2020 in response to the Organisational Review, with a focus on delivering organisational change and building a new strategy
- Operations & Finance Manager - dealing on day to day operations, office and financial management
- Supporter & Groups Officer - dealing with incoming enquiries from public, supporters and groups; shop fulfilment and membership administration. This position was renamed to 'Groups & Information Officer' from September as part of wider team changes
- Wildlife Crime and Training Officer - dealing with crime reports; offering dedicated training to police forces and groups; representing the Trust at appropriate organisations/meetings. Hours increased for this role from September as part of wider team changes and to give greater capacity for our crime work
- Campaigns & Research Manager - this was a new position created as an outcome of the Staff Team Review, focused on adding significant capacity to campaign and research activity. The role was filled from mid-November
- Supporter Services Officer - this was a new position created as an outcome of the Staff Team Review, focused on responding to supporter and public enquiries, and providing support to the OFM on financial and data activities. This role was filled from December.

In 2021 the staff team increased from the 3.8 FTE status at the end of 2020 to a 5.8 FTE status at the end of 2021. This is a significant increase in staffing, and represents the strategic investment into the team by the Board, as a means of increasing impact for badgers across all Badger Trust's campaigns and activities.

The switch to home working, made in March 2020 due to the pandemic, continued in line with Government advice and as a risk management measure when restrictions gave the organisation a choice. This continued to have a significant impact on the usual roles of the staff team, with staff attending the office having to be flexible on roles and tasks undertaken. The Board is grateful for the flexibility and resilience of the team during continued pandemic working conditions.

External contractors are engaged to deliver additional or specific services for the charity that the staff team does not cover. In 2021 marketing and digital services continued to be outsourced, and additional oversight was in place for financial management until the staff team changes in September. The final part of the staff team review changes will see the marketing and digital services come back in house, with the reinstatement of a Marketing & Fundraising Manager (a cost neutral change), and also a new Groups Coordinator role established in our push to drive campaigns and impact for badgers on the ground, through support, development and growth of the local group network.

Badger Trust's office moved in July 2021 from East Grinstead, West Sussex, to Brighton, East Sussex, following an Office Review which was prompted both by the 5 year lease ending and as part of the wider business improvement work underway. The review advised that the semi-rural location of the current office did not serve the current staff team well, had safety concerns re attendance and accessibility, and was not well placed for attracting new staff for planned future recruitment. As such the office has relocated to Brighton, a vibrant city just c30 miles away, and with good public transport connections. The move will help with both staff and volunteer recruitment, against the previous location.

Operating and financial review
For the year ended 31 December 2021

A full review of the charity's HR policies and procedures was undertaken in the year, led by the OSD in conjunction with an external HR partner. As a result a new set of HR policies was put in place, supported by a new Staff Handbook, and with new staff benefits (cash health plan, death in service entitlement, and season ticket/cycle loan scheme). As part of this the organisation has switched to a hybrid working approach, with office-based staff now able to choose to work in a hybrid way, with a 60/40 split between office and home location. This change reflects the changing nature of the workplace as we come out of the pandemic, expectations of the high calibre of staff that we want to attract, and Badger Trust's wish to be a flexible, caring and considerate employer.

In recognition of the climate emergency Badger Trust has taken several steps to change how it works in order to lessen its impact on the environment. The office move to Brighton means staff, volunteers and visitors can now attend easily by public transport, with walking to work an option for some. Board meetings are now a mix of virtual and in person as standard, in order to reduce requirements to travel, and the 2022 AGM venue has been chosen as it is accessible by public transport.

Brock shop suppliers have been asked to avoid or reduce plastic packaging, and packing in the office is bought based on green-rating. Our popular window sticker range has been switched from plastic to a biodegradable corn-starch alternative. Paper stocks used are FSC quality, and recycling is undertaken from the office.

The charity is mindful of its impact on the environment, as well as the need to protect nature for the benefit of badgers, and this is a continuing priority across all its activities.

As part of the wider policy and procedure work a review of relevant Board level documents were also considered. This resulted in a new Code of Conduct for Trustees being adopted, together with a revised complaints procedure.

FINANCIAL REVIEW

The ongoing global pandemic situation in 2021 continued to negatively impact the Trust's plans to deliver against strategy and budget in terms of engagement, fundraising and events (AGM and Symposium). Despite various phases of lockdown and related restrictions, and as with the previous year, Badger Trust decided to continue to function to a 'business as usual' standard as much as possible, and did not shut down operations (aside from switching to home working and reallocating staff roles/tasks) or furlough the staff team.

Overall, Badger Trust had a total income in 2021 of £194,757 and total expenditure was £267,441. Although the year ended with a £72,684 deficit this is against a budgeted deficit of £53,765. Whilst savings were made on some lines due to reduced expenditure for cancelled or reduced activities because of the exceptional circumstances, these savings were absorbed by other lines where budget was exceeded, or unexpected expenditure was incurred. Of particular note was the unplanned expenditure for legal advice on matters relating to governance issues, concerning Board and EGM matters.

The Board made a decision in 2020 to budget for a deficit to allow for significant organisational changes and investment which plan to serve it well as it heads into a new strategic period. The ongoing covid situation, unexpected number of Government consultations, diversion of both staff and Board resources due to the EGM call and related matters, plus a reduced team at senior level for 10 months of 2021 has meant progress against plans has been delayed. However the organisation goes into 2022 with a new Executive Director, an expanded team, and with the final outstanding recruitment for positions underway.

Of note in 2021, as with the previous year, is that the shop delivered exceptionally well, bringing in around twice as much as forecast, thanks to a good range of quality goods paired with excellent marketing focus. This is particularly impressive as the Symposium, a face to face event that had to be postponed to Spring 2022 due to covid and wider resourcing constraints, usually is a key contributor to the end of year results. Supporter and group donations all exceed budget, at a time when fundraising and wider promotion of the charity was at its hardest. Badger Trust is thankful of the continued committed support of the badger community.

Operating and financial review

For the year ended 31 December 2021

Two new initiatives undertaken for fundraising in 2021 where participation in the Big Give Christmas Challenge, which raised £7,000 (plus Gift Aid) in restricted funds for the new Emergency Badger Rehabilitation Fund. This helped Badger Trust fundraise in a new way, to create a new grant fund for the local group network, and also reach a new audience which in turn helps increase the supporter base. In addition, event fundraising was undertaken, with a staff member raising £1k through sponsorship for a 10k run. This was due to kick-start a wider promotion of challenge fundraising, and be used as a case study, but progress on this has been deferred to 2022.

Fundraising and marketing activity were better aligned and increased in delivery in 2021, with a new strategic plan in place centred on a campaign calendar. Both postal direct mail and e-appeals delivered well, although the full programme of planned activity was not delivered due to emerging priorities in the year. Badger Trust fundraising was also paused for a time to promote instead the Crowdfunder appeal from Tom Langton, in furtherance of his legal action on the badger cull. This helped raise over £24,000 for the legal challenge, further to the £5,000 Badger Trust had donated as initial funding in 2020.

Legacy income was significantly down on budget, with only £8,000 received against a budget of £100,000 (based on the average of the last four years legacy income). Legacy income per year is always varied, as it is impossible to predict. The wider charity sector has seen reports that estates are taking longer to process due to the impact of covid on related operations, but the actual impact for the charity cannot be known. Badger Trust is mindful of its reliance on legacy income, and is paying particular attention both diversifying its income base, as well as marketing to ensure future legacy pledges, in the coming years.

The Trust is very grateful for the ongoing financial support of supporters, shoppers and donors at this challenging time, and remains very thankful for those supporters who choose to help badgers after they have gone, with a final gift to Badger Trust in their Will.

The trustees continue to review the risks facing the charity, in particular the difficult funding climate and the challenge of securing sufficient income to cover core costs. The trustees have continued to review and monitor the action plan for addressing the risk. This risk is being managed partly by recruiting the new Marketing and Fundraising Manager.

The staff are Badger Trust's main asset. The trustees continue to monitor risks for staff members under the difficult working conditions of Covid-19, and ensure support is in place to prevent or minimise negative impacts.

The trustees confirmed that the other main assets are its reputation and relationships and that consequently some of its main risks lie in these areas. Management of these risks is in many cases a matter of style and tone in relationships. The recruitment of the new Groups Coordinator will develop the Badger Trusts relationship with Badger Groups and help to reduce risks in this area.

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Trustees' report
For the year ended 31 December 2021

The directors present their report with the financial statements of the company for the year ended 31 December 2021. These comply with statutory requirements and the Statement of Recommended Practice 2019.

PRINCIPAL ACTIVITY

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

DIRECTORS/TRUSTEES

The directors/trustees during the year under review were:

J Bates-Keegan (Lancashire Badger Group)
E Bullimore (appointed 17 April 2021)
B Caswell (resigned 15 May 2021)
A Lennon (resigned 27 June 2021)
S MacMahon (East Yorkshire Badger Protection Group; resigned 14 December 2021)
T Pearce (Shropshire Badger Group; resigned 2 November 2021)
N Sainsbury
N Tolley (West Midlands & Worcestershire Badger Group; resigned 16 September 2021)
R Wood (appointed 17 April 2021)
P Jackson (appointed 17 May 2021)
L Douglas (appointed 15 May 2021)

RESERVES POLICY

The reserves are in cash and cash deposits and come from the accumulated surpluses of supporter subscriptions, member group subscriptions and levy, general donations and legacy funds over expenditure. They are unrestricted in terms of being freely available to support any of the companies activities and expenses.

In 2021, as part of the wider improvement project work, the reserves policy was reviewed, updated and new supporting monitoring processes were put in place. The Board has agreed a policy of normally holding twelve months of budgeted expenditure as free reserves, to provide flexibility and resilience to cover any committed costs. At 31 December 2021, the unrestricted reserves of £322,174 (2020: £403,938) represented approximately 20 months' worth of the budgeted expenditure for 2022. At the end of the 2021 financial year, £9,080 (2020: £nil) was held as restricted funds. These are due to be spent in 2022 and 2023. Total reserves at 31 December 2021 were £331,254 (2020: £403,938)

The Trustees will keep the level of reserves under review as per this approach and policy, ensuring that the company applies its income and other funds to active and direct measures to benefit badgers, their setts and their habitats.

INTRODUCTION

Badger Trust is a small, single species animal welfare charity, which exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats. It began as the National Federation of Badger Groups in 1986 and evolved into the Badger Trust in 2005. 2021 was a significant year in terms of the charity's priority campaign, that of opposition to any culling of badgers as a means of controlling bovine Tuberculosis (bTB), as both the Westminster Government (for the English cull), the Welsh Government and indeed the Northern Ireland Government announced key changes to their approach in this area.

Trustees' report (continued)
For the year ended 31 December 2021

Badger Trust continued delivery of the key outcomes of the 2019 Organisational Review in 2021, which included the significant projects of a staff team review and resulting changes, and an office move from East Grinstead to Brighton. The working environment was impacted throughout the full year due to the continuing Covid-19 global pandemic situation, and the staff team was home working, with limited office staffing for key services.

The ability of the charity to deliver on both planned campaign activity and internal projects was also heavily impacted in the latter half of the year due to a call for an Extraordinary General Meeting from the local group network. Despite this, and the impact on day to day operations, the Trust continued to deliver campaigns and services throughout the 2021, consistently speaking up as the voice for badgers in England and Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Badger Trust is a company limited by guarantee and is a registered charity in England and Wales. The charity was incorporated in 2005 and is governed by its Memorandum and Articles of Association which were updated in 2019.

As a registered charity the Trust is governed by a Board of Trustees, who also serve as Directors of the limited company (limited by guarantee, and having no share capital), and full details of these are provided in the previous section. The Chair works closely with both the ED and Operations & Strategy Director at senior management level. The Board meets formally at least 4 times a year, and in 2021 meeting frequency increased inline with the increased number of consultations, key internal operational projects, and need to deal with governance issues.

In mid-2021 a first call for an Extraordinary General Meeting was made, and notification given by Badger Trust to the network for a subsequent date. This request was later withdrawn, with the expectation of a further request. This was received and an EGM was called for, and held, in October. All matters raised were either removed from the agenda, resolved at the meeting, or via communications in advance of it. Over the course of the financial year the Trustees did make a serious incident report to the Charity Commission relating to some governance challenges, which have subsequently been resolved.

When recruiting new trustees, the Board aims to attract a diverse range of candidates who have the skills the charity needs. After initial recommendations by the current board of trustees, the candidates are then considered by the members who each vote on acceptance to the board. During 2021 Badger Trust appointed six new trustees. All new trustees are advised about the roles and duties of the trustees, company and charity law, governance, financial and risk management.

The board reviewed salaries in 2021 and set pay grades for the key management personnel – the Executive Director of the Badger Trust.

BADGER GROUP NETWORK

Badger Trust exists to promote and enhance the welfare, conservation and protection of badgers, their setts, and their habitats, and is the leading voice for badgers in England and Wales. However a huge part of its success is down to the network of voluntary badger groups who work in their local area to educate, campaign, monitor badger setts and habitats, and to provide rescue and response services to the general public, as well as liaising with relevant agencies such as Natural England, the police and the RSPCA for incidents and matters on the ground.

This network consisted of 35 full and 20 associate members in 2021, and the Trust remains ever grateful for the work they do on the ground for the benefit of badgers here and now. The network lost the Herefordshire Badger Group due to dwindling members, and the group decided to close, donating remaining funds to the national charity. Badger Trust thanks the group for all the work done for badgers over the years, and the time, energy and expertise given by the local volunteers on the ground.

Trustees' report (continued)
For the year ended 31 December 2021

As with all other activities that the Trust undertakes, the ongoing Covid situation had a significant impact on the ability to meet in person to provide networking, training and update opportunities for Groups, but virtual meetings via Zoom continued to be used to deliver training and meetings remotely. The AGM took place in May remotely, but the Symposium planned to be in person for November was subsequently postponed to Spring 2022 due to increasing covid concerns (the Omicron variant) and staff resourcing challenges.

A key development on Group communications in 2021 was the successful continuation of the 'Group Quarterly Meetings' or 'GQMs' that were introduced at the end of 2020. A GQM delivers a quarterly update and feedback point from Badger Trust to the group network (aside from Q2, when the GQM is replaced by the AGM). An outcome of EGM business was a new standing item of 'Plans and Progress' with an update from the OSD/ED and Treasurer, including questions from groups.

A new 'Group Collection' shop page was also added to the website, so that groups could easily find and order campaign resources.

GROUP GRANTS

One way that the Trust supports the group network is through the provision of financial grants, which can be applied for during the year. Strict qualifying criteria applies, and there is a need for post-spend reporting to ensure the grant had the impact intended for the group and to ensure the Trust is investing in the best areas for benefit for badgers.

As with 2020, the covid situation meant that for the majority of the year usual activities were suspended for groups, and as such there was reduced take up of grants against previous years.

Grants issued were as set out below.

Clare Hammacott Grant - to promote badger awareness and protection on the ground:

- Leeds & District Badger Group - £581
- Northamptonshire Badger Group - £784
- South Yorkshire Badger Group - £1,000
- South East Cambs Badger Group - £995
- West Kent Badger Group - £1,500
- Shropshire Badger Group - £392
- Mid Derbyshire Badger Group - £1,500

Total awarded in 2021 = **£6,752**

Badger Trust remains very grateful for the legacy left by Clare Hammacott, which funds this grant pot and continues to benefit badgers as per her wishes.

Vaccination Grant - to help with costs for badger vaccination projects.

- Oxfordshire Badger Group - £1,963
- Shropshire Badger Group - £1,000
- Somerset Badger Group - £2,000

Total awarded in 2021 = **£4,963**

New group grant - to assist the setting up of a new badger group. There were no grants of this nature applied for or awarded in 2021.

A new grant fund, the Emergency Badger Rehabilitation Fund was fundraised for in 2020 with the aim of offering this new grant scheme in 2021. Badger Trust took part in the 'Big Glve Christmas Challenge' in 2020, raising £7000 in funds from supporters as part of the campaign. With the additional of a further £750 gift from a supporter, and gift aid on the qualifying fundraised monies the total raised was £9,080.

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Trustees' report (continued)
For the year ended 31 December 2021

CAMPAIGNS

Badger Trust is the voice for badgers in England and Wales, and as such runs various campaigns in order to educate, inform and, where necessary, challenge, on key issues affecting badgers.

In 2021 the following campaign activity was undertaken, as ever impacted by the ongoing pandemic situation which continued to impact the ability to undertake some planned-for activities.

Can the Cull campaign

This campaign focuses on the ongoing culling of badgers being undertaken by the Government, and which has been underway since 2013. It remains the priority campaign of the Trust as in 2021 a further 33,687 badgers were killed, bringing the total since 2013 to 176,928. Badger Trust calls for a complete cessation of the culling of badgers and believes the science underpinning the Government's policy to spotlight badgers as the main cause of bTB in cattle is fundamentally flawed.

In 2021 a significant amount of staff resource was needed to review and respond to several consultations around the bTB issue and badgers, none of which was expected when plans and budgets were compiled for the year.

In 2021 the following 'Can the Cull' activity was undertaken in England:

- Responded to the Westminster Government's announcement on the 'next phase' of the bTB eradication strategy
- Called out the release on the same day of the cull figures for badgers killed in 2020 (intensive licences only), stating this as a plot to hide bad news under 'good'
- Responded to the Westminster Government's 'bTB Consultation' relating to the culling of badgers in England
- Produced guidance for local badger groups and other badger campaigners to also respond to the bTB consultation relating to the English cull
- Liaised with national campaigning partners to ensure both the cull figures and the consultation got maximum coverage and reach
- Acted as a lead partner for the Wildlife & Countryside Link (Link) bTB Working Group on compiling a response to the Westminster consultation
- Responded to the Westminster Government's 'Call for Views' relating to the management of cattle in terms of the bTB eradication strategy
- Produced guidance for local badger groups and other badger campaigners to also respond to the 'Call for Views' on bTB cattle measures
- Acted as a lead partner for the Wildlife & Countryside Link (Link) bTB Working Group on compiling a response to the Westminster 'Call for Views' on bTB cattle measures
- Continued to support the Wild Justice petition calling for an end to licences for the controlled shooting of badgers, marking the 100,000 point which triggers consideration for a Westminster Hall debate
- Supported fundraising for and publicity around the Judicial Review challenge from Tom Langton (in agreement with him, and after £5,000 initial funding for launch of challenge in 2019)
- Called out the Government for continued 'spin' on the cull, after 10 new supplementary licences were released, the maximum available
- Warned public of safety issues as shooting got underway in the countryside at the start of the 2021 cull - without any notification or guidance to local communities
- Gave cautious welcome to new cattle vaccines field trials, but stated long overdue and wouldn't save the predicted 140,000 more badgers due to be needlessly killed
- Exposed the reality behind the seven new intensive licence areas, meaning that up to 75,930 badgers could be killed in 2021 under all active licences - despite Government messaging that the cull is ending
- Submitted further evidence under the existing Bern Convention complaint (with Born Free and Eurogroup for Animals) which states that the UK Government has failed to consider the full impact of the ongoing badger cull in England, and risks local extinction of the species
- Continued the support of the Labour Party for the ongoing complaint under the Bern Convention (with partners above), which states that the impact of the cull threatens the species (meles meles) with collapse in many areas
- Produced a new 'Can The Cull' pack, including an educational leaflet, window sticker and postcard to MPs on the cull. Thanks go to Durham Badger County Badger Group for a generous donation to cover printing of 10,000 postcard to MPs for this project, in support of groups on the ground affected by the cull.

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Trustees' report (continued)

For the year ended 31 December 2021

In 2021 the following 'Can the Cull' activity was undertaken in Wales:

- Worked with Welsh badger campaigners on the 'Test, Vaccinate and Return' (TVR) approach of the Welsh Government (with thanks to Dyfi Badger Group)
- Wrote to the First Minister of Wales, Mark Drakeford, raising serious concerns about the TVR programme and continuing to call for a meeting with him on the matter
- Published that the reality of the TVR programme meant three quarters of healthy badgers were being euthanised, and some of those were vaccinated
- Called for all main Welsh parties to publicly commit to ending the failed TVR programme as part of the bTB eradication programme
- Commended the First Minister for plain and common-sense speaking on the floor of the Senedd in terms of cattle measures, not badger culling, being the way forward to tackle bTB
- Welcomed the Welsh Government's announcement of a proposed end of the selective badger cull in Wales (using TVR) as part of its proposed 'refreshed' bTB strategy
- Responded to the Welsh Government's 'bTB Refresh' consultation relating to its bTB eradication policy change

Stop Badger Crime campaign

This campaign focuses on unlawful activity as set out by the Protection of Badgers Act (1992) and Section 6 of the Wildlife and Countryside Act 1991 in particular, but work can also relate to wider wildlife legislation as needed.

In 2021 the following 'Stop Badger Crime' activity was undertaken:

- Membership of (as Vice Chair) and ongoing engagement with the Wildlife and Countryside Link 'Wildlife Crime Group' which brings together a number of animal welfare organisation to progress and campaign on wildlife crime issues
- Submission of Badger Trust's badger crime statistics to the Wildlife and Countryside Link 'Wildlife Crime Report 2020' report, with related support for publication, promotion and attendance at launch event in the House of Commons (virtual)
- Membership of and ongoing engagement with the National Wildlife Crime Unit's 'UK Badger Persecution Priority Delivery Group'. Badgers are one of 6 species identified as a UK wildlife crime priority. Each priority area has an implementation plan with plan owners and leads identified for the prevention and enforcement of crimes, and Badger Trust works as part of this Group
- Membership of and ongoing engagement with the Partnership for Action Against Wildlife Crime (PAW). The Wildlife Crime and Training Officer is chair of the training and conference group
- Training services continued to be offered to police forces on an ongoing basis as standard, but due to the ongoing Covid situation this has been a mix of virtual and in person, with significant cancellations and postponements affecting the ability to deliver as planned.
- Training services offered to badger groups were likewise disrupted in a similar manner, but some dedicated online training was delivered on a group basis.
- Continued use and promotion of the 'The Persecution of Badgers: A Guide for Investigators in England & Wales', a guide produced in 2019 in partnership with Naturewatch Foundation. The guide is used for police training and for wider investigative agency use, as well as being provided to member badger groups for reference.
- Continued inclusion of the guide in the police's own 'Badger Investigation Toolkit' ensuring all officers working on badger crime could easily access the dedicated advice
- Continued promotion and use of the 2020 Badger Trust film, presented by naturalist and broadcaster Mike Dilger, called 'Stop Badger Crime'. This is a 15 minute overview of what badger crime is, educating the public on how to recognise, record and report it in order to help with crime prevention, detection and prosecution
- Responded to concerns around the HS2 project and liaised with local groups as needed on the matter
- Respond to queries around planning and development where a breach of the laws protecting badgers is suspected or at risk of occurring
- Manage and respond to crime reports made to Badger Trust through the dedicated 'Reporting Centre' on the website, and information received via email. This involves liaising with relevant authorities or stakeholders, considering and advising on relevant legal matters, and managing the reporting data for further insight and submission to wider WCL and UKBPPDG uses (as above).

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Trustees' report (continued)
For the year ended 31 December 2021

- The number of crime reports during 2021 were around the same level as 2020 and Badger Trust is actively encouraging groups and the public to submit reports online as much as possible. Training with the police was slow at the start of 2021 but when covid restrictions allowed further in-person training was delivered forces with further courses planned in 2021. Craig sits on the Wildlife & Countryside link crime group as the deputy chair. CPS training commenced with the first course ran in Birmingham to several lawyers in December with the second and third ones delayed to 2022 due to COVID.
- Engagement with groups has continued throughout with some very useful and positive training delivered to groups from across the country over 3 sessions online. Craig also sits on the UKBPPDG as the representative and is working on a number of projects with that group including the commencement of an 'Advanced Practitioner' course for Northern Police forces and 32 police staff were trained. Further courses are to be run in 2022.
- Authored the chapter on badger persecution to the Wildlife and Countryside Link annual report on wildlife crime, and presented it at the launch of the report, with statistics informed by Badger Trust reports (alongside Naturewatch Foundation)
- Supported police force action or investigations into badger crime as appropriate with press releases and/or call for information
- Increased the resource available for crime work due to the increase in hours for the Wildlife Crime & Training Officer, as an outcome of the Staff Team Review
- Ongoing response from the office for incoming enquiries from the public on badger crime issues and concerns, referring enquirers to the Wildlife Crime Officer, Reporting Centre or relevant authority as appropriate

Campaigns - Give Badgers a Break

This campaign focuses on the very real threat that badgers face from traffic and looks at what Badger Trust, groups and the public can do to help reduce the numbers killed each year. It is a challenging campaign to deliver as the threat is omnipresent and the cause part of everyday life.

In 2021 the following 'Give Badgers a Break' activity was undertaken:

- Manage road traffic casualty (RTC) reports made to Badger Trust through the dedicated 'Reporting Centre' on the website. These are provided to the relevant local group for appropriate action
- Provide monthly RTC statistics to the dedicated 'Project Spatter' team at Cardiff University for their work on wildlife roadkill
- Guest blog from Project Spatter team to help explain their work and engage wider wildlife community in reporting and promotion
- Use RTC data to inform our campaign on RTCs and the threat to badgers
- Use RTC data to help inform the public at key points in the year when numbers increase so that they can be aware and aim to slow down
- Provide RTC data to groups for any local activity to highlight 'hot spots' for badger RTCs and/or to inform local research on the ground
- Continue to promote the 'Give Badgers a Break' dedicated film, presented by naturalist and broadcaster Mike Dilger, as a key campaign tool to educate the public

Campaigns - Love Badgers

This campaign covers badger ecology as well as aiming to foster a wider understanding, appreciation and love of this iconic species. A key point in the calendar was 'National Badger Day' (NBD) on October 6th.

In 2021 the following 'Love Badgers' activity was undertaken:

- Called out the Government for failing to factor in badgers in its 'Action Plan for Animals'
- Wrote an open letter to TV personality Jeremy Clarkson after he declared badgers 'his new nemesis'
- A #LoveBadgers campaign in October with dedicated NBD day takeover on social media
- #LoveBadgers dedicated webpage and NBD competition
- A new NBD film 'Our Time with Badgers' compiled, produced and featuring Rachel Bigsby and Billy Heaney
- Exclusive NBD badger pin available

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Trustees' report (continued)

For the year ended 31 December 2021

- Engagement from Badger Trust supporters including Chris Packham, Michaela Strachan, Iolo Williams and Megan McCubbin with dedicated NBD videos and mentions
- Production of a dedicated annual badger calendar for sale in the Brock Shop
- Production of a desk calendar for supporters sent free of charge
- Ongoing response from the office for incoming enquiries from the public on badger issues and concerns, such as badgers digging in gardens and possible sett disturbance
- Sett reporting form for new setts or sightings in the dedicated 'Reporting Centre'. Reports are forwarded to the local group for follow-up and any required action
- Badger Trust was part of the Wildlife and Countryside Link 'State of Nature' campaign, calling for specific and measurable targets in the Environment Bill, helping achieve 208,000 signatures on a related petition. The Environment Act came into force in November 2021, and did contain improved and legally binding targets to halt nature's decline by 2030.

Campaign - Education

This campaign received investment and resourcing in the year thanks to the invaluable support of Binfield Badger Group. Due to the sharing of locally produced resources, Badger Trust was able to build on these great resources and over an expanded range of education worksheets and activities, plus deliver a significant new film 'The Secret Lives of Badgers', voiced by zoologist and wildlife presenter Billy Heany, for use in an educational setting.

A pilot project was run targeting schools in Berkshire, Lancashire and Oxfordshire aimed at advertising the resources and with a request for them to engage in use around National Badger Day (October 6th), as well as promoting resources to the local group network, and to wider supporters on social media channels. The promotion was limited due to lack of targeted email data for schools, and also due to staff resourcing against governance issues at the start of the school year, but learnings from the pilot will be taken forward into future activity.

Campaigns - Planning/Development

This campaign focuses on the threat badgers face from development, whether on a local and residential scale, to large Government sponsored projects such as HS2 - and indeed any planning or development issues for projects of any scale that can impact badgers, their setts and their habitats.

As with the 'Give Badgers a Brake' campaign, this area is challenging due to the complex nature of planning and development, and the many levels and scales it can happen on. Badger Trust intended to focus on this in 2021, but unfortunately other priorities, such as the numerous cull consultations and the governance issues meant progress was not made as planned. This is now an urgent priority for 2022. In 2020 the following 'Planning/Development' activity was undertaken:

- Continued use and promotion of Badger Trust's dedicated publication 'Badger Protection: Guidance for Developers'
- Liaison with, and referral to, local groups for enquires or concerns on planning or development issues in their area
- Planning for an online version of the 'Guidance for Developers' on the website in 2022
- Ongoing response from the office for incoming enquiries from the public on planning and development issues and concerns, with signposting to relevant advice and agencies as appropriate

Campaign and engagement reach

Work delivered for campaigns relies on reaching relevant audiences and stakeholders to be successful, and in 2021 investment was made in marketing, promoting and digital outreach. A website audit was undertaken as one of the many improvement projects in the year (all part of the Organisational Review output) and as a result a number of changes were made to the website, with work ongoing into 2022 due again to the wider changes in 2021 that displaced work to the following year.

Badger Trust

Unaudited

Trustees' report (continued)

For the year ended 31 December 2021

Examples of the work undertaken in 2021 are given below:

- 39 dedicated e-news updates sent across audiences of groups, supporters and donors (50% increase from 2020)
- Badger Trust content was shown 7.9m times over 2021, an increase of 56% year on year.
- Audience growth across social media channels was up 17% year on year, mainly due to continuing strong Instagram performance and an improvement in Twitter.
- Twitter had steady growth throughout 2021, from 34,190 to 36,422 followers.
- Instagram has shown strong growth throughout 2021, from 18,615 to 25,602 – the biggest social media channel growth for 2021.
- Overall Badger Trust grew its social channels to over 85,000 followers.

PARTNERSHIP AND MEMBERSHIP WORKING

Badger Trust is a small, single species organisation, and can maximise its impact and amplify its voice when working with other like-minded organisations. It does this through ongoing membership of Wildlife and Countryside Link, and as a member of NWCUs UK Badger Persecution Priority Delivery Group. PAW, the Partnership for Action Against Wildlife Crime, is a multi-agency body comprising representatives of the organisations involved in wildlife law enforcement in the UK, and Badger Trust is a member organisation. Badger Trust is also a member of EuroGroup for Animals, and is working with them - and Born Free - on the Bern Convention complaint mentioned in the 'Can the Cull' section above.

The Trust also works on a more ad hoc basis with other animal welfare organisations when opportunities arise, and an example is securing the support of the RSPCA, IFAW, Born Free and the League Against Cruel Sports for the open letter to the Secretary of State for Defra, George Eustace, on the 'Can the Cull' campaign.

SUPPORTERS

Supporters and donors

Badger Trust offers a number of ways for the public to support its work, besides the local group option offered directly where a local group exists in the relevant area. As a registered charity the organisation is totally reliant on gifts from the public, and 100% of its funding comes from voluntary donations.

The Trust operates a supporter scheme which has several annual options, covering single, family, benefactor and finally a life supporter option. Supporters can also decide to help the work of the Trust by donating directly, if signing up as a supporter is not for them, or they want to do that in addition. Donations can be made on a one-off or recurring basis. It also has a dedicated 'Brock Shop' which offers badger themed products to supporters, with a 'UK and artisan' unique selling point. A Shop Review project was conducted in 2021 as part of the Organisational Review work, which confirmed the activity delivered well for Badger Trust, and should be continued with in its present iteration.

2020 was the first full year of Badger Trust using the new CRM system to manage supporter relationships, as invested in and introduced towards the end of 2019. Whilst there were some business processes still to refine, and data projects to finish, the system has provided the charity a solid foundation to work from going forward. In particular it allows monthly claiming of Gift Aid, which helps with income management as well as compliance for HMRC. The cloud-based nature of the system was immensely helpful during the switch to home working necessitated by Covid, as with the financial and other office systems. This allowed a 'business as usual' approach to operations at a time of continuing challenging circumstances.

The Covid situation continued to negatively impact the Trust's ability to both engage with and fundraise from supporters and donors. The AGM was held remotely in May, as was the EGM in October, and the planned for in-person Symposium was postponed from November into Spring 2022. All training for groups took place virtually.

Badger Trust
Unaudited

Trustees' report (continued)
For the year ended 31 December 2021

Legacies

Badger Trust is fortunate to have supporters remember the organisation in their Will, so that their love of badgers and desire to protect them can continue on through their last gift to the charity after their death.

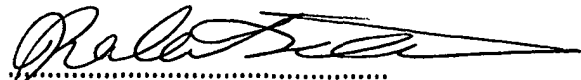
In 2021 the following people made legacy gifts to help badgers as part of their final wishes:

Freda Chaplain, Graham Jeynes, Anthony Compton and Iris Pinkstone

As a small charity 100% reliant on voluntary income, legacies represent a huge part of average income. Around half of the Trust's income comes from legacy gifts made this way, and the Board is truly grateful for supporters remembering the charity in this way, and making a final gift to help protect badgers.

Corporate Partnerships

In 2020 the Trust introduced a pilot to investigate the potential for corporate partnerships to generate income for the charity. These focus on companies/sole traders who offer specific badger-related goods or services, and who wish to donate a percentage or set amount to the Trust from each sale they make. The success of this was limited in 2021 due to a lack of staff time to develop it, and this will be a priority for the incoming Marketing & Fundraising Manager in 2022.


.....
J Bates-Keegan

Badger Trust

Unaudited

Trustees' responsibilities statement For the year ended 31 December 2021

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Badger Trust
Unaudited

Independent examiner's report
For the year ended 31 December 2021

Independent examiner's report to the Trustees of Badger Trust (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2021.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe, that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated:

25/6/22

Richard Spofforth BSc, FCA

For and on behalf of Kreston Reeves LLP
Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

Badger Trust**Unaudited****Statement of financial activities incorporating income and expenditure account
For the year ended 31 December 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	2	9,280	162,242	171,522	258,007
Other trading activities	3	-	23,151	23,151	17,485
Investments	4	-	84	84	619
Total income and endowments		9,280	185,477	194,757	276,111
Expenditure on:					
Raising funds	3	-	17,271	17,271	6,438
Charitable activities		200	249,970	250,170	231,276
Total expenditure		200	267,241	267,441	237,714
Net income / (expenditure) before other recognised gains and losses		9,080	(81,764)	(72,684)	38,397
Net movement in funds		9,080	(81,764)	(72,684)	38,397
Reconciliation of funds:					
Total funds brought forward		-	403,938	403,938	365,541
Total funds carried forward		9,080	322,174	331,254	403,938

The notes on pages 18 to 27 form part of these financial statements.

Badger Trust
Unaudited
Registered number: 05460677

Balance sheet
As at 31 December 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	10		1,844		513
Current assets					
Stocks		2,934		3,880	
Debtors	11	9,383		111,961	
Cash at bank and in hand		325,569		301,161	
		<u>337,886</u>		<u>417,002</u>	
Creditors: amounts falling due within one year	12	<u>(8,476)</u>		<u>(13,577)</u>	
Net current assets			<u>329,410</u>		<u>403,425</u>
Net assets			<u>331,254</u>		<u>403,938</u>
Charity Funds					
Restricted funds	13	9,080		-	
Unrestricted funds	13	322,174		403,938	
Total funds			<u>331,254</u>		<u>403,938</u>

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved and authorised for issue by the Trustees on 29 June 2022 and signed on their behalf, by:


 J Bates-Keegan - Director

The notes on pages 18 to 27 form part of these financial statements.

Notes to the financial statements
For the year ended 31 December 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Badger Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in £ Sterling and are rounded to the nearest £1.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1.

1.3 Going concern

The trustees have taken into account the charity's ability to continue as a going concern and have assessed that there are no material uncertainties about the charity's ability to continue. In making this assessment the charity's trustees have taken into account all available information about the future operation of the charity for at least, but not limited to, 12 months from the date these accounts were approved.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company 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. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Notes to the financial statements
For the year ended 31 December 2021

1. Accounting policies (continued)

1.9 Debtors and creditors

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

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the financial statements
For the year ended 31 December 2021

1. Accounting policies (continued)

1.14 Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgment or material estimation uncertainties affecting the reported financial performance in the current or prior year.

2. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	7,915	69,814	77,729	34,315
Legacies	-	8,000	8,000	150,582
Subscriptions	-	63,594	63,594	58,297
Gift Aid	1,365	20,834	22,199	14,813
Total donations and legacies	9,280	162,242	171,522	258,007
Total 2020	20	257,987	258,007	

13. Trading activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charity trading income				
Sale of goods	-	23,151	23,151	17,485
Fundraising trading expenses				
Cost of stock consumed	-	7,813	7,813	6,438
Fundraising trading expenses - wages and salaries	-	9,458	9,458	-
	-	17,271	17,271	6,438
Net income from trading activities	-	5,880	5,880	11,047

Badger Trust
Unaudited

Notes to the financial statements
For the year ended 31 December 2021

In 2020 all income and costs relating to trading activities were unrestricted.

4. Investment income

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - interest received	-	84	84	619
Total 2020	-	619	619	-

5. Analysis of grants

	Grants to Institutions 2021 £	Grants to Individuals 2021 £	Total 2021 £	Total 2020 £
Badger Crowd legal fund	-	-	-	5,000
South Yorkshire Badger Group	1,000	-	1,000	-
Mid Derbyshire Badger Group	1,500	-	1,500	-
Cheshire Badger Group	-	-	-	2,000
Northern Ireland Badger Group	-	-	-	1,461
Shropshire Badger Group	1,000	-	1,000	-
Oxfordshire Badger Group	1,963	-	1,963	1,472
Somerset Badger Group	2,000	-	2,000	-
West Kent Badger Group	1,500	-	1,500	-
Other grants paid less than £1,000	2,752	-	2,752	1,460
Total	11,715	-	11,715	11,393

Included within grants to individuals is restricted expenditure of £Nil (2020 - £5,000).

6. Direct costs

	Education/ vaccination £	Total 2021 £	Total 2020 £
Direct costs	(140)	(140)	375
Total 2020	(140)	(140)	-

Included within direct costs is restricted expenditure of £Nil (2020 - £Nil).

Notes to the financial statements
For the year ended 31 December 2021

7. Governance and Support costs

	Governance and support costs £	Total 2021 £	Total 2020 £
Office costs	1,149	1,149	1,732
Room hire (including office)	11,785	11,785	8,178
Insurance	708	708	827
Training expenses	2,220	2,220	4,970
Subscriptions	4,867	4,867	4,028
Telephone & IT	5,819	5,819	4,960
Post & stationery	6,818	6,818	3,432
Travel & subsistence	3,383	3,383	1,455
Consultancy	4,962	4,962	16,713
CEO expenses	50	50	507
Depreciation	391	391	607
Loss on disposal	55	55	-
Subcontractor costs	37,455	37,455	38,897
Financial services	4,077	4,077	1,814
Marketing costs	21,491	21,491	8,233
Accountancy and bookkeeping	7,091	7,091	7,049
Professional fees	17,700	17,700	-
Independent examiner's fee	2,100	2,100	2,000
Wages and salaries	98,444	98,444	109,191
National insurance	5,475	5,475	5,742
Pension cost	2,555	2,555	1,373
	238,595	238,595	221,708
Total 2020	221,708	221,708	

During the year ended 31 December 2021, the company incurred the following restricted expenditure:
£200 (2020 - £NIL) included within wages and salaries.

8. Independent Examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,100 (2020 - £2,000).

Notes to the financial statements
For the year ended 31 December 2021

9. Staff costs

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	107,902	109,191
Social security costs	5,475	5,742
Other pension costs	2,555	1,373
	<u>115,932</u>	<u>116,306</u>

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

	2021 No.	2020 No.
Employees	5	4

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

The key management personnel of the charity comprise of the trustees and general manager. The employee benefits including remuneration and social security costs paid to key management personnel totalled £47,000 (2020: £54,000).

10. Tangible fixed assets

	Vaccination equipment £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 January 2021	14,803	151	15,888	30,842
Additions	-	-	1,777	1,777
Disposals	(14,803)	(151)	-	(14,954)
At 31 December 2021	<u>-</u>	<u>-</u>	<u>17,665</u>	<u>17,665</u>
Depreciation				
At 1 January 2021	14,803	96	15,430	30,329
Charge for the year	-	-	391	391
On disposals	(14,803)	(96)	-	(14,899)
At 31 December 2021	<u>-</u>	<u>-</u>	<u>15,821</u>	<u>15,821</u>
Net book value				
At 31 December 2021	<u>-</u>	<u>-</u>	<u>1,844</u>	<u>1,844</u>
At 31 December 2020	<u>-</u>	<u>55</u>	<u>458</u>	<u>513</u>

Notes to the financial statements
For the year ended 31 December 2021

11. Debtors

	2021 £	2020 £
Trade debtors	5,278	-
Gift aid debtor	3,097	4,701
Prepayments and accrued income	1,008	107,260
	<u>9,383</u>	<u>111,961</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,044	61
Other taxation and social security	3,087	5,361
Other creditors	4,345	8,155
	<u>8,476</u>	<u>13,577</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds					
Vaccination fund	2,270	-	-	(2,270)	-
General funds					
General Funds	375,908	185,477	(265,781)	2,270	297,874
Life supporter fund	25,760	-	(1,460)	-	24,300
	<u>401,668</u>	<u>185,477</u>	<u>(267,241)</u>	<u>2,270</u>	<u>322,174</u>
Total Unrestricted funds	<u>403,938</u>	<u>185,477</u>	<u>(267,241)</u>	<u>-</u>	<u>322,174</u>
Restricted funds					
Badger crime fund	-	200	(200)	-	-
Emergency Badger Rescue Fund	-	9,080	-	-	9,080
	<u>-</u>	<u>9,280</u>	<u>(200)</u>	<u>-</u>	<u>9,080</u>
Total of funds	<u>403,938</u>	<u>194,757</u>	<u>(267,441)</u>	<u>-</u>	<u>331,254</u>

Badger Trust
Unaudited

Notes to the financial statements
For the year ended 31 December 2021

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Designated funds				
Clare Hammacott fund	146	-	(146)	-
Vaccination fund	2,270	-	-	2,270
	<u>2,416</u>	<u>-</u>	<u>(146)</u>	<u>2,270</u>
General funds				
General Funds	337,544	273,841	(235,477)	375,908
Life supporter fund	24,925	2,250	(1,415)	25,760
	<u>362,469</u>	<u>276,091</u>	<u>(236,892)</u>	<u>401,668</u>
Total Unrestricted funds	<u>364,885</u>	<u>276,091</u>	<u>(237,038)</u>	<u>403,938</u>
Restricted funds				
Vaccination fund	551	-	(551)	-
Badger crime fund	105	20	(125)	-
	<u>656</u>	<u>20</u>	<u>(676)</u>	<u>-</u>
Total of funds	<u>365,541</u>	<u>276,111</u>	<u>(237,714)</u>	<u>403,938</u>

In 2020 there was a specific online fundraising campaign for Badger Vaccination funds. This income was spent as part of the Vaccination Grants that were awarded in 2021.

The Badger Crime fund includes online donations from 2020 and one donation in 2021. These funds were spent as part of the crime training events that took place in 2021.

Badger Trust
Unaudited

Notes to the financial statements
For the year ended 31 December 2021

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	1,844	1,844
Current assets	9,080	328,806	337,886
Creditors due within one year	-	(8,476)	(8,476)
	9,080	322,174	331,254

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	513	513
Current assets	-	417,002	417,002
Creditors due within one year	-	(13,577)	(13,577)
	-	403,938	403,938

15. Related party transactions

During the year expenses of £317 (2020: £193) were reimbursed to 2 trustees; for travel and subsistence costs in respect of attendance at trustees' meetings and interviews.

16. Controlling party

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