

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
**FOR**  
**INTERNATIONAL WILDLIFE CONSULTANTS (UK)**  
**LIMITED**

**INTERNATIONAL WILDLIFE CONSULTANTS (UK)  
LIMITED (REGISTERED NUMBER: 05730996)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abridged Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

---

**INTERNATIONAL WILDLIFE CONSULTANTS (UK)  
LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**DIRECTORS:**

Dr N C Fox  
Mrs B I M Fox

**SECRETARY:**

Mrs B I M Fox

**REGISTERED OFFICE:**

Penllynin Farm  
College Road  
Carmarthen  
Carmarthenshire  
SA33 5EH

**REGISTERED NUMBER:**

05730996 (England and Wales)

**ACCOUNTANTS:**

Clay Shaw Butler  
Chartered Accountants  
24 Lammas Street  
Carmarthen  
Carmarthenshire  
SA31 3AL

**INTERNATIONAL WILDLIFE CONSULTANTS (UK)  
LIMITED (REGISTERED NUMBER: 05730996)**

**ABRIDGED BALANCE SHEET  
31 DECEMBER 2020**

	Notes	31.12.20 £	£	31.12.19 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		2,008,769		2,320,764
Investments	6		<u>100</u>		<u>100</u>
			2,008,869		2,320,864
<b>CURRENT ASSETS</b>					
Stocks		292		498	
Debtors		4,464,656		5,896,626	
Investments		1,541,544		1,532,865	
Cash at bank and in hand		<u>221,889</u>		<u>70,262</u>	
		6,228,381		7,500,251	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>402,772</u>		<u>491,798</u>	
<b>NET CURRENT ASSETS</b>					
			<u>5,825,609</u>		<u>7,008,453</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			7,834,478		9,329,317
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(465,848)		(477,227)
<b>PROVISIONS FOR LIABILITIES</b>					
			<u>(140,713)</u>		<u>(102,529)</u>
<b>NET ASSETS</b>					
			<u>7,227,917</u>		<u>8,749,561</u>

The notes form part of these financial statements

**INTERNATIONAL WILDLIFE CONSULTANTS (UK)  
LIMITED (REGISTERED NUMBER: 05730996)**

**ABRIDGED BALANCE SHEET - continued  
31 DECEMBER 2020**

	Notes	31.12.20 £	£	31.12.19 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital			200		200
Revaluation reserve	9		267,466		382,865
Retained earnings			<u>6,960,251</u>		<u>8,366,496</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>7,227,917</u>		<u>8,749,561</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 December 2020 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 May 2021 and were signed on its behalf by:

Dr N C Fox - Director

Mrs B I M Fox - Director

The notes form part of these financial statements

**INTERNATIONAL WILDLIFE CONSULTANTS (UK)  
LIMITED (REGISTERED NUMBER: 05730996)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**1. STATUTORY INFORMATION**

International Wildlife Consultants (UK) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

**TURNOVER**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**GOODWILL**

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

**INTANGIBLE ASSETS**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**TANGIBLE FIXED ASSETS**

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

Freehold property	- No depreciation
Improvements to property	- 2% on cost and No depreciation
Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**INVESTMENTS IN SUBSIDIARIES**

Investments in subsidiary undertakings are recognised at cost.

**STOCKS**

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

**TAXATION**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**INTERNATIONAL WILDLIFE CONSULTANTS (UK)  
LIMITED (REGISTERED NUMBER: 05730996)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**2. ACCOUNTING POLICIES - continued  
DEFERRED TAX**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 13 (2019 - 12 ) .

**4. INTANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 January 2020 and 31 December 2020	<u>102,586</u>
<b>AMORTISATION</b>	
At 1 January 2020 and 31 December 2020	<u>102,586</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u><u>-</u></u>
At 31 December 2019	<u><u>-</u></u>

**INTERNATIONAL WILDLIFE CONSULTANTS (UK)  
LIMITED (REGISTERED NUMBER: 05730996)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST OR VALUATION</b>	
At 1 January 2020	2,582,244
Additions	27,447
Revaluations	<u>(274,078)</u>
At 31 December 2020	<u>2,335,613</u>
<b>DEPRECIATION</b>	
At 1 January 2020	261,480
Charge for year	<u>65,364</u>
At 31 December 2020	<u>326,844</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>2,008,769</u>
At 31 December 2019	<u>2,320,764</u>

Cost or valuation at 31 December 2020 is represented by:

	Totals £
Valuation in 2020	(274,078)
Cost	<u>2,609,691</u>
	<u>2,335,613</u>

**6. FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	Totals £
<b>COST</b>	
At 1 January 2020 and 31 December 2020	<u>100</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>100</u>
At 31 December 2019	<u>100</u>



**INTERNATIONAL WILDLIFE CONSULTANTS (UK)  
LIMITED (REGISTERED NUMBER: 05730996)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS**

	31.12.20 £	31.12.19 £
Repayable by instalments		
Bank loans more 5 yr by instalments	<u>380,476</u>	<u>371,134</u>

**8. SECURED DEBTS**

The following secured debts are included within creditors:

	31.12.20 £	31.12.19 £
Bank loans	<u>485,923</u>	<u>502,562</u>

Lloyds Bank hold charges over the assets of the company.

**9. RESERVES**

	Revaluation reserve £
At 1 January 2020	382,865
Movement in year	<u>(115,399)</u>
At 31 December 2020	<u>267,466</u>

**10. RELATED PARTY DISCLOSURES**

Mickelbo Limited is a subsidiary of the company and is therefore a related party.

During the year interest free loans of £36,781 were repaid (2019 - £305,247) to the company.

At the balance sheet date, the company was owed £3,706,838 by Mickelbo Limited (2019 - £3,743,619).

Wingbeat Limited is a related party by virtue of the same ultimate controlling party.

During the year the company made interest free loans to Wingbeat Limited of £16,976 (2019 - £42,402).

At the balance sheet date, the company was owed £1,131,816 by Wingbeat Limited (2019 - £1,114,840).

It was considered that the loans were irrecoverable and these were written off at 31 December 2020.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.