

Charity Registration No. SC034113 (Scotland)

Company Registration No. SC234339 (Scotland)

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Sarah Eno David Dodds Ian Young Rob Briers Wilma Harper	(Appointed 1 March 2017)
Secretary	Sarah Eno	
Charity number (Scotland)	SC034113	
Company number	SC234339	
Registered office	Caretaker's Cottage Vogrie House Vogrie Country Park Nr Gorebridge Midlothian EH23 4NU	
Independent examiner	Douglas Gould LLB CA Greaves West & Ayre inc. N C Campbell & Co 8 St. Ann's Place Haddington East Lothian EH41 4BS	
Bankers	The Co-operative Bank PO Box 250 Delf House South Way Skelmersdale WN8 6WT	

THE WILDLIFE INFORMATION CENTRE A COMPANY LIMITED BY GUARANTEE CONTENTS

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THE WILDLIFE INFORMATION CENTRE A COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2017

The trustees present their report and accounts for the year ended 31 March 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with The Wildlife Information Centre's Articles of Association and Memorandum of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016)

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, Scottish Borders, Falkirk, Stirlingshire, Clackmannanshire, Loch Lomond and Trossachs National Park and surrounding areas; and
- to provide public access to biological records and information relating to the natural heritage of the Lothians, Scottish Borders, Falkirk, Stirlingshire, Clackmannanshire, Loch Lomond and Trossachs National Park and surrounding areas.

Achievements and performance

During 2016/17 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 for 5 of the Local Authorities across all our region;
- completing 111 consultants reports in 2016/17;
- organising 6 training workshops at 6 different venues across our region;
- holding two conferences;
- 270,189 records added to our database
- 65,848 records were uploaded to the NBN Gateway;
- continuing work to allow identification of Local Biodiversity Sites throughout the region;
- co-ordinating a summer programme of recording excursions;
- carrying out successful public wildlife surveys including launching our first national survey, the Scottish Spider Search;
- increasing the audience we engage with through attending more events;
- looking to work in partnership with other organisations to maximise effectiveness;
- representing Local Record Centres on the Scottish Biodiversity Information Forum Steering Group;
- recruiting more volunteers in a variety of roles to benefit both the volunteers and the organisation with 316 volunteer days throughout the year.

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017**

Financial review

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

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

The Wildlife Information 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 and the Trustees will be looking to build reserves up to this level over the coming years.

Risk management

The principal risks facing The Wildlife Information Centre are lack of funds. All reserves are regularly monitored by the Trustees to ensure that sufficient funds are held to cover likely eventualities.

Investment policy and performance

No investments are currently held by The Wildlife Information Centre.

Public Benefit

In considering the operation, achievements and performance and finances of The Wildlife Information Centre, the Trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

Plans for the future

The Trustees will continue to develop The Wildlife Information Centre's services.

Structure, governance and management

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

The Centre Manager reports to the Chair of the Board on a monthly basis regarding the current financial situation and produces written operational and financial reports quarterly for meetings of the entire Board. The Board has made it a priority of the Centre Manager to reduce costs where possible and secure extra income.

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

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Sarah Eno
David Dodds
Ian Young
Rob Briers
Wilma Harper

(Appointed 1 March 2017)

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2017

Statement of trustees' responsibilities

The trustees, who are also the directors of The Wildlife Information Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of The Wildlife Information Centre and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that The Wildlife Information Centre will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of The Wildlife Information Centre and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of The Wildlife Information Centre and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

Sarah Eno

Trustee

Dated: 24 November 2017

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE WILDLIFE INFORMATION CENTRE**

I report on the accounts of The Wildlife Information Centre for the year ended 31 March 2017, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The Wildlife Information Centre's trustees, who are also the directors of The Wildlife Information Centre for the purposes of company law, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Douglas Gould LLB CA

Greaves West & Ayre inc. N C Campbell & Co
8 St. Ann's Place
Haddington
East Lothian
EH41 4BS

Dated: 27 November 2017

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	2017 £	2016 £
<u>Income from:</u>			
Donations and legacies	3	40,726	56,097
Charitable activities	4	74,322	64,961
Investments	5	-	2
		<hr/>	<hr/>
Total income		115,048	121,060
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	6	112,055	131,333
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		2,993	(10,273)
Fund balances at 1 April 2016		(11,466)	(1,193)
		<hr/>	<hr/>
Fund balances at 31 March 2017		<u>(8,473)</u>	<u>(11,466)</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	10		500		750
Current assets					
Debtors	12	16,588		10,117	
Cash at bank and in hand		50		50	
		<u>16,638</u>		<u>10,167</u>	
Creditors: amounts falling due within one year	14	<u>(25,611)</u>		<u>(22,383)</u>	
Net current liabilities			(8,973)		(12,216)
Total assets less current liabilities			<u>(8,473)</u>		<u>(11,466)</u>
Income funds					
Unrestricted funds			(8,473)		(11,466)
			<u>(8,473)</u>		<u>(11,466)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act, section 44 of the Charities and Trustees Investment (Scotland) Act 2005 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on 24 November 2017

Sarah Eno
Trustee

Company Registration No. SC234339

THE WILDLIFE INFORMATION CENTRE A COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

Charity information

The Wildlife Information Centre is a private company limited by guarantee incorporated in Scotland. The registered office is Caretaker's Cottage, Vogrie House, Vogrie Country Park, Nr Gorebridge, Midlothian, EH23 4NU.

1.1 Accounting convention

The accounts have been prepared in accordance with The Wildlife Information Centre's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The Wildlife Information Centre is a Public Benefit Entity as defined by FRS 102.

The Wildlife Information Centre has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of The Wildlife Information Centre. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2017 are the first accounts of The Wildlife Information Centre prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

Funds are currently in deficit following disappointing results in 2015/16. This arose from a combination of lower than anticipated receipts coupled with higher than anticipated staff costs. The trustees have taken steps to reduce costs, which has resulted in some of the deficit being recovered in 2016/17 and have secured additional funding in 2017/18 and beyond.

As the Charity's funds are currently in deficit, the Centre is dependent upon the continued support of the bank in order to be able to continue to operate. The bank has indicated its continued support at current levels and projections for the coming year indicate a reasonable expectation that by the end of 2017/18 financial year TWIC will be breaking even, if not in surplus. The trustees therefore have a reasonable expectation that The Wildlife Information Centre has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of The Wildlife Information Centre. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of The Wildlife Information Centre.

THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of The Wildlife Information Centre.

1.4 Incoming resources

Income is recognised when The Wildlife Information Centre is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the charities sorsop general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

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

1.5 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	33% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, The Wildlife Information Centre reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017**

1 Accounting policies

(Continued)

1.9 Financial instruments

The Wildlife Information Centre has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in The Wildlife Information Centre's balance sheet when The Wildlife Information Centre becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when The Wildlife Information Centre's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when The Wildlife Information Centre is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017**

2 Critical accounting estimates and judgements

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

3 Donations and legacies

	2017	2016
	£	£
Grants and contributions	40,596	55,967
Membership	130	130
	<u>40,726</u>	<u>56,097</u>

4 Charitable activities

	2017	2016
	£	£
Charges under Service Level Agreements	56,775	52,025
Other charges for services	17,547	12,936
	<u>74,322</u>	<u>64,961</u>

5 Investments

	2017	2016
	£	£
Bank interest receivable	<u>-</u>	<u>2</u>

THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

6 Charitable activities

	2017	2016
	£	£
Share of support costs (see note 7)	111,105	130,443
Share of governance costs (see note 7)	950	890
	<u>112,055</u>	<u>131,333</u>
Analysis by fund		
Unrestricted funds	<u>112,055</u>	
	<u>112,055</u>	
For the year ended 31 March 2016		
Unrestricted funds		<u>131,333</u>
		<u>131,333</u>

7 Support costs

	Support costs	Governance costs	2017	2016
	£	£	£	£
Staff costs	94,987	-	94,987	109,271
Depreciation	250	-	250	370
Rent	4,500	-	4,500	4,625
Postage, stationery and printing	974	-	974	1,995
Telephone	591	-	591	558
Insurance	420	-	420	413
Subscriptions and licences	2,516	-	2,516	3,119
Courses and conferences	2,263	-	2,263	2,977
Bank interest and charges	253	-	253	210
Travel	1,862	-	1,862	5,017
Equipment repairs	950	-	950	582
Other costs	1,539	-	1,539	1,306
Accountancy	-	950	950	890
	<u>111,105</u>	<u>950</u>	<u>112,055</u>	<u>131,333</u>
	<u>111,105</u>	<u>950</u>	<u>112,055</u>	<u>131,333</u>
Analysed between				
Charitable activities	<u>111,105</u>	<u>950</u>	<u>112,055</u>	<u>131,333</u>

THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from The Wildlife Information Centre during the year.

9 Employees

Number of employees

The average monthly number employees during the year was:

	2017	2016
	Number	Number
Number of administrative staff	4	5

Employment costs

	2017	2016
	£	£
Wages and salaries	86,875	102,815
Social security costs	7,856	6,456
Other pension costs	256	-
	<u>94,987</u>	<u>109,271</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2016	8,252
At 31 March 2017	<u>8,252</u>
Depreciation and impairment	
At 1 April 2016	7,502
Depreciation charged in the year	250
At 31 March 2017	<u>7,752</u>
Carrying amount	
At 31 March 2017	<u>500</u>
At 31 March 2016	<u>750</u>

11 Financial instruments

	2017	2016
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>14,584</u>	<u>8,120</u>

THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

		(Continued)	
11	Financial instruments	2017	2016
	Carrying amount of financial liabilities		
	Measured at amortised cost	12,968	10,198
		<u> </u>	<u> </u>
12	Debtors	2017	2016
	Amounts falling due within one year:	£	£
	Trade debtors	13,984	7,520
	Other debtors	600	600
	Prepayments and accrued income	2,004	1,997
		<u> </u>	<u> </u>
		<u>16,588</u>	<u>10,117</u>
13	Loans and overdrafts	2017	2016
		£	£
	Bank overdrafts	4,961	4,732
		<u> </u>	<u> </u>
	Payable within one year	4,961	4,732
		<u> </u>	<u> </u>
		<u>4,961</u>	<u>4,732</u>
	The bank overdraft is unsecured and repayable on demand.		
14	Creditors: amounts falling due within one year	2017	2016
		£	£
		Notes	
	Bank overdrafts	13	4,732
	Other taxation and social security		12,185
	Other creditors		2,179
	Accruals and deferred income		3,287
			<u> </u>
			<u>25,611</u>
			<u>22,383</u>

15 Retirement benefit schemes

Defined contribution schemes

The Wildlife Information Centre operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of The Wildlife Information Centre in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £256 (2016 - £-).

THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

16 Related party transactions

There were no disclosable related party transactions during the year (2016- none).

17 Volunteers

In common with many charities The Wildlife Information Centre benefits from the contribution made by volunteers who give their time and talents willingly for its benefit. The areas which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

18 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 Wildlife Information Centre in the event of its being wound up while he or she is a member.

19 Taxation

The Wildlife Information Centre is recognised as a charity by HM Revenue & Customs for taxation purposes. As a result there is no liability to tax on its income. It is registered for VAT and accounts for this on a quarterly basis.

**THE WILDLIFE INFORMATION CENTRE
A COMPANY LIMITED BY GUARANTEE
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2017**

	£	2017 £	£	2016 £
Donations and legacies				
Grants and contributions	40,596		55,967	
Membership	130		130	
	<u> </u>	40,726	<u> </u>	56,097
Investment income				
Interest received		-		2
Incoming resources from charitable activities				
Charges under Service Level Agreements	56,775		52,025	
Other charges for services	17,547		12,936	
	<u> </u>	74,322	<u> </u>	64,961
Total incoming resources		<u>115,048</u>		<u>121,060</u>
<u>Resources expended</u>				
Charitable activities				
Support costs		(111,105)		(130,443)
Governance costs				
Accountancy fees		(950)		(890)
Surplus/(Deficit) for the Year		<u><u>2,993</u></u>		<u><u>(10,273)</u></u>