

THE LOWER MOSS WOOD EDUCATIONAL NATURE RESERVE AND WILD LIFE HOSPITAL

England & Wales · Charity number 1078209

Details

Status Registered

Legal form Other

Registered 1999-11-15

Register [View on the Charity Commission register](#)

Contact

Address School Lane
Ollerton
Knutsford
WA16 8SJ

Phone 01565755082

Email info@lowermosswood.com

Website www.lowermosswood.com

Activities

Objects: 1. TO ADVANCE THE EDUCATION OF THE PUBLIC, BY THE PROVISION OF A FACILITY AIMED AT PRE-SCHOOL, PRIMARY, SECONDARY AND FURTHER EDUCATION LEVELS, TO TEACH AND PROVIDE INFORMATION ON WILDLIFE AND CONSERVATION ISSUES AND ALL MATTERS RELATING TO THE ENVIRONMENTAL EDUCATION.2. TO PROVIDE A FACILITY FOR THE RECEPTION OF INJURED, SICK AND ORPHANED ANIMALS, WILD BIRDS AND BIRDS OF ANY SPECIES, AND TO RELIEVE THE SUFFERING OF AND TO PROVIDE TREATMENT FOR THESE ANIMALS AND BIRDS UNTIL THEIR EVENTUAL RELEASE BACK INTO THE WILD OR OTHERWISE.3. TO CONSERVE AND PROTECT THE NATURAL ENVIRONMENT TO ENSURE SURVIVAL OF RARE AND ENDANGERED SPECIES OF BOTH PLANTS AND ANIMALS OF THE AREA KNOWN AS THE LOWER MOSS WOOD NATURE RESERVE

Activities: Lower Moss Wood is an educational nature reserve and wildlife hospital . It provides a place for schools, disabled visitors, environmental groups and others to come and learn about conservation and the environment. The wildlife hospital takes in any orphaned, sick or injured wild animal or bird for care. Lower Moss Wood is also a private nature reserve.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** THE AREA KNOWN AS THE LOWER MOSS WOOD NATURE RESERVE
- Cheshire East
- Cheshire West & Chester
- Stockport
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£113,838	£109,358	-	-
2023-12-31	£78,187	£144,477	-	-
2022-12-31	£101,030	£149,504	-	-
2021-12-31	£110,159	£104,616	-	-
2020-12-31	£85,759	£84,805	-	-

Trustees

Name	Role	Appointed
Jane Norton	Chair	2024-06-02
Alex Boag-Munroe		2023-10-28
Ruth Pople		2024-06-02

THE LOWER MOSS WOOD EDUCATIONAL NATURE RESERVE AND WILD LIFE HOSPITAL

England & Wales - Charity number 1078209

Accounts

Charity registration number: 1078209

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Annual Report and Financial Statements
for the Year Ended 31 December 2024

The Lower Moss Wood Educational Reserve and Wildlife Hospital

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The Lower Moss Wood Educational Reserve and Wildlife Hospital

Reference and Administrative Details

Trustees	J Norton R Pople A Boag-Munroe
Principal Office	School Lane Ollerton Knutsford Cheshire WA16 8SJ
Charity Registration Number	1078209
Independent Examiner	Dawn McNulty Bookkeeping & Payroll 8 Birkenhead Street Northwich Cheshire CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024

Objectives and activities

Public beliefs

1. To advance the education of the public, by the provision of a facility aimed at pre-school, primary, secondary and further education levels, to teach and provide information on wildlife and conservation issues and all matters relating to the environmental education.
2. To provide a facility for the reception of injured, sick and orphaned animals, wild birds and birds of any species, and to relieve the suffering of and to provide treatment for those animals and birds until their eventual release back into the wild or otherwise.
3. To conserve and protect the natural environment to ensure the survival of rare and endangered species of both plants and animals of the area known as 'Lower Moss Wood Nature Reserve'.
4. Offering an educational day out for children of primary school age, teaching them how to respect the environment and understand their surroundings.
5. Offering a hospital, where members of the public can bring birds and wildlife for treatment.
6. Offering advice.
7. Offering educational placements for those interested in environmental issues; those wishing to become vets, in a safe and supportive environment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Overview

Staffing remained static in 2024 with Ray Jackson MBE (Warden and General Manager), Janet Kotze (Hospital Manager) and Vicky Boag-Munroe (Office Manager /Fundraising) remaining in post and the position thus unchanged from the previous year.

However, otherwise, 2024 was a period of great change for the Trust. The Trustees at the outset of the year were Annie White (Chair), Malcolm Edwards (Finance) and Alex Boag-Munroe. Both Annie and Malcolm resigned those positions in Summer 2024 and new Trustees were elected at the AGM which took place on 2nd June 2024. We thank outgoing Trustees for their contributions to the Trust.

New Trustees were elected as follows:-

Jane Norton (Chair)

Ruth Pople (Treasurer)

Alex Boag-Munroe (re-elected) (Secretary)

David Bythell (Trustee)

New Trustees were elected against a background of considerable financial challenge and at a point where the Charity was facing great uncertainty. The challenge was immediate and significant. With that in mind, Trustees issued a warning at the AGM that there was a real and present threat to the Charity (financially) in the coming year. Trustees did not do so lightly but recognising the considerable financial challenges that lay ahead and their responsibility to advise members accordingly.

Trustees and Staff then set about reviewing both finances, fundraising and all activities / policies. It is clear (and has been for some time) that School Visits were down in numbers due to increased transport costs. However, it was similarly clear that activity was required in all areas to improve the Trust's long-term future and stave off immediate crisis. Work would be required across not just school visits, events, social media but also other income streams. There was also the need to assess the financial benefit of some events and seek to focus efforts appropriately bearing in mind resources and return.

Trustees and Staff had to accept that this would be a long-term project. There was some immediate activity required to stabilise the position in 2024 and facilitate longer term plans coming into operation into 2025. Initial activity therefore focused on:-

1. **Training** - Volunteer / Staff training and a refreshed Volunteer's handbook. Volunteers are critical to the day to day activities at the Hospital particularly and without them we simply could not continue. We are grateful for their support and continued commitment in what was a particularly challenging year. A training event was held with input from Ray Jackson MBE and Ian Danniells. This received great feedback and launched the new volunteer handbook.
2. **Accounts** – commencing a project to streamline finance, save costs on accounts software and bring improvements as well as efficiency into the finance side of the Trust. That in practical terms means a project to transition from Sage Accounting to Xero at considerable cash and resource saving. That project would continue on into 2025 given the scale. Ultimately it would save the Trust approximately £1500 per annum and considerably shorten the time and resource implication involved in the finance side from hours a week just to just minutes. With free of charge support from accountants also saving set up and build costs of several thousand pounds, this would prove an invaluable project all round.

3. **Fundraising** – a review made clear that whilst there were very many ideas and options in relation to fundraising, these would take time to bear fruit. This was time the Trust simply did not have and thus in Autumn 2024 a “Go Fund Me” appeal commenced. This proved hugely successful. It led to the offer of several grants including from the Windy Ways Trust and the William Dean Trust. We are hugely grateful to both for their significant donations and indeed to individual donors. Each and every pound donated has preserved the Trust and enabled the Trustees and Staff to commence activity to turn round the Trust’s financial position. Such activity commenced in 2024 on longer term plans and continues into 2025 and is bearing fruit.
4. **Review** – reviewing fundraising options, financial position, governance and policies / procedures. It was important to understand the operation of the Trust across all areas, where efforts needed to be targeted and what could be done both immediately and in the medium to long term.

The period June to December 2024 was a period of intense and difficult work for the Trustees and Staff. However, despite the many and varied challenges it proved a pivotal moment for the Trust. Late 2024 became a period of reflection and hope. The appeal had provided much needed stability and enabled planning and work on the short to medium term to commence. This brought renewed hope and optimism. Reserves were restored and there was a decent buffer financially for day to day operating costs without eating into those reserves.

On the Trustee side, David Bythell stood down as a Trustee in late 2024. He continues to support the Trust along with his wife Kurste. We are grateful to them for their commitment and contribution and all that they do for the Trust.

The year ended with reserves in the bank and funds to facilitate us going into 2025 with confidence and the ability to focus on the future. We thank each and every volunteer for their support. Everyone who has donated or financially supported us via grants. We appreciate you all. In reality Trustees were merely volunteers who stepped up into these roles. We are all here for a common purpose which is our love of the Reserve and the Hospital and a desire to preserve it not just for this generation but the next.

We are also grateful to Janet and Vicky. We know that 2024 was a real whirlwind and a period of great uncertainty and that is never easy. Whilst Vicky moved on to pastures new in 2025, we are grateful to you both for your love of the Wood, the animals and your commitment to the Trust.

To Ian and his lovely wife Elaine for turning out at so many events throughout the year as always sharing the Owls, the Wood and the importance of the work we do here at the Trust.

Finally, to Ray, you cannot underestimate the stress and strain of him seeing the School visits he loved dry up, the bank balance falling and the prospect of your life’s work and the place you call home being at risk before your very eyes. Despite all that, his optimism that “something will turn up” and that 2025 will be our year really did sustain us at times. You have and never will give up, you said 2025 will be our year and I absolutely believe that too. We are a family and we can and will do this. For a small Charity the work is never ending in terms of fundraising but there is so much going on in 2025 and a renewed sense of optimism and joy. We look forward to reporting on 2025 and all that this year brings, the projects, social media, fundraising and new ventures. But in the meantime, we are thankful that 2024 is behind us, the situation stabilised and that the Trust continues its work into a new year.

For the statisticians amongst us, the data for the Hospital and Reserve is as follows:-

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Wildlife Hospital and Nature Reserve

The Wildlife hospital continues to provide treatment, food and care to the sick, injured, and abandoned wild mammals and birds that are admitted throughout the year. The Hospital is quiet over the winter season. Though we continue to have a steady casualty intake during this period it is significantly lower in volume than the busy summer season. This affords an opportunity to deep clean, conduct any maintenance required and factor in those jobs that cannot be undertaken during the overwhelmingly busy summer months.

Hospital statistics for 2024 are as follows:-

TRENDS AND HOSPITAL STATS

Despite the challenges in terms of School visits, the Reserve did receive a number of bookings from School groups as well as organisations like the Beavers, Cubs, Rainbows and Brownies.

Accepting that some events overlap (ie Ian and the Owls are often at events / stalls for example) the events are separated broadly into the below categories and double counting has been avoided.

The broad picture for 2024 is as follows below:-

Event	Number
School or Evening group visits	18
Talks	10
Owl visits/talks	14
Events/Stalls	22
Volunteer group days	19

Activity in late 2024 has paved the way for increased School / Group Visits in 2025 along with renewed fundraising activity and focus to target events that increase fundraising opportunities.

It is with renewed hope we present this Annual Report and indeed with much excitement about the year ahead. We look forward to a successful and positive year for the Trust and again thank each and every person who has contributed in any way.

Jane Norton
Chair of Trustees

Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Policies) and the applicable law and regulations.

The law applicable to charities requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29th October 2025 and signed on its behalf by:

J Norton

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Independent Examiner's Report to the trustees of The Lower Moss Wood Educational Reserve and Wildlife Hospital

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dawn McNulty
8 Birkenhead Street
Northwich
Cheshire
CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Financial Activities for the Year Ended 31 December 2024

		Unrestricted Funds	Total 2024
	Note		
Income and Endowments from:			
Donations and legacies	2	75,934	75,934
Charitable activities	3	<u>37,904</u>	<u>37,904</u>
Total Income		<u>113,838</u>	<u>113,838</u>
Expenditure on:			
Raising funds	4	(77,963)	(77,963)
Charitable activities	4	(27,361)	(27,361)
Governance	4	<u>(4,034)</u>	<u>(4,034)</u>
Total expenditure		<u>(109,358)</u>	<u>(109,358)</u>
Net movement in funds		4,480	4,480
Reconciliation of funds			
Total funds brought forward	8	<u>50,629</u>	<u>50,629</u>
Total funds carried forward	8	<u>55,109</u>	<u>55,109</u>
		Unrestricted Funds	Total 2023
	Note		
Income and Endowments from:			
Donations and legacies	2	52,755	52,755
Other Income	3	<u>25,432</u>	<u>25,432</u>
Total Income		<u>78,187</u>	<u>78,187</u>
Expenditure on:			
Raising funds	4	(107,573)	(107,573)
Charitable activities	4	<u>(36,904)</u>	<u>(36,904)</u>
Total expenditure		<u>(144,477)</u>	<u>(144,477)</u>
Net movement in funds		66,290	66,290
Reconciliation of funds			
Total funds brought forward	8	<u>116,919</u>	<u>116,919</u>
Total funds carried forward	8	<u>50,629</u>	<u>50,629</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2024 is shown in note 8.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

(Registration number: 1078209) Balance Sheet as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets	6		
Tangible assets		1,350	5,034
Current assets			
Cash at bank and in hand		56,540	52,411
Debtors		-	385
Prepayments		-	3,055
Creditors: Amounts falling due in one year	7	<u>(2,781)</u>	<u>(10,256)</u>
Net current assets		<u>53,759</u>	<u>45,595</u>
Net assets	9	<u>55,109</u>	<u>50,629</u>
Funds of the charity:			
Unrestricted income funds		<u>55,109</u>	<u>50,629</u>
Unrestricted income			
Total funds			

The financial statements on pages 10 to 18 were approved by the trustees and authorised for issue on 29th October 2025.

J Norton
Trustee

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts on accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Lower Moss Wood Educational Reserve and Wildlife Hospital 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these Financial Statements.

Going concern

The trustees consider that there are no materials uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income will be received and the amount will be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions attached to the grants have been met. Where performance conditions are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure headings that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff cost.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2024

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities.

Support costs

Support costs include central functions and have been allocated to activity cost categories based on a basis consistent with the use of the resources, for example, allocating property costs by floor area, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual values, over their expected useful economic life as follows:

Land and buildings	-10% on cost
Fixtures and fittings	- 25% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity. For details of restricted funds see note 8.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2024

2 Income from donations and legacies

	Unrestricted Funds General	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	68,218	68,218	44,529
Legacies	-	-	-
Gift aid reclaimed	<u>7,716</u>	<u>7,716</u>	<u>8,226</u>
	<u>75,934</u>	<u>75,934</u>	<u>52,755</u>

3 Charitable activities

	Unrestricted Funds General	Total 2024 £	Total 2023 £
Fees and events	22,904	22,904	22,932
Grants	<u>15,000</u>	<u>15,000</u>	<u>2,500</u>
	<u>37,904</u>	<u>37,904</u>	<u>25,432</u>

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2024

4 Analysis of expenditure

a) Expenditure on raising funds

	Unrestricted Funds General	Total 2024 £	Total 2023 £
Costs of goods sold	5,304	5,304	10,660
Wage costs	<u>72,659</u>	<u>72,659</u>	<u>70,767</u>
	<u>77,963</u>	<u>77,963</u>	<u>81,427</u>

b) Expenditure on Charitable activities

	Unrestricted Funds General	Total 2024 £	Total 2023 £
Expenditure on charitable activities	<u>27,361</u>	<u>27,361</u>	<u>35,907</u>

c) Expenditure on governance and support costs

	Unrestricted Funds General	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs	3,684	3,684	26,146
Other governance costs	<u>350</u>	<u>350</u>	<u>997</u>
	<u>4,034</u>	<u>4,034</u>	<u>27,143</u>

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2024

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	319,704	30,281	349,985
Additions	<u> -</u>	<u> -</u>	<u> -</u>
At 31 December 2024	<u>319,704</u>	<u>30,281</u>	<u>349,985</u>
Depreciation			
At 1 January 2024	316,573	28,379	344,952
Charge for the year	<u> 3,130</u>	<u> 553</u>	<u> 3,683</u>
At 31 December 2024	<u>319,703</u>	<u>28,932</u>	<u>348,635</u>
Net book value			
At 31 December 2024	<u> 1</u>	<u> 1,349</u>	<u> 1,350</u>
At 31 December 2023	<u> 3,131</u>	<u> 1,902</u>	<u> 5,033</u>

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,781	3,217
Trade creditors	<u> -</u>	<u> 7,039</u>
	<u>2,781</u>	<u>10,256</u>

8 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	(50,629)	(108,838)	109,358	(50,109)
Restricted Funds				
Incubator Grant	<u> 0</u>	<u> 5,000</u>	<u> 0</u>	<u> 5,000</u>
Total Funds	<u>(50,629)</u>	<u>(113,838)</u>	<u>(109,358)</u>	<u>(55,109)</u>

	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
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	£	£	£	£
Unrestricted funds				
General	(116,919)	(78,187)	144,477	(50,629)

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2024

9 Analysis of net assets between funds

	Unrestricted Funds General £	Total funds £
Tangible fixed assets	1,350	1,350
Current assets	56,540	56,540
Current liabilities	<u>(2,781)</u>	<u>(2,781)</u>
Total net assets	<u>55,109</u>	<u>55,109</u>

Included within current assets at 31st December 2024 are restricted funds of £5,000 regarding an incubator grant received and funds were spent after the year end.

10 Analysis of net funds

	At 1 January 2024 £	cash flow £	At 31 December 2024 £
Cash at bank and in hand	<u>52,411</u>	<u>4,129</u>	<u>56,540</u>

THE LOWER MOSS WOOD EDUCATIONAL NATURE RESERVE AND WILD LIFE HOSPITAL

England & Wales - Charity number 1078209

Accounts

Charity registration number: 1078209

The Lower Moss Wood Educational Reserve and Wildlife Hospital

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Reference and Administrative Details

Trustees	A White M Edwards A Boag-Munroe
Principal Office	School Lane Ollerton Knutsford Cheshire WA16 8SJ
Charity Registration Number	1078209
Independent Examiner	Dawn McNulty Bookkeeping & Payroll 8 Birkenhead Street Northwich Cheshire CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023

Objectives and activities

Public beliefs

1. To advance the education of the public, by the provision of a facility aimed at pre-school, primary, secondary and further education levels, to teach and provide information on wildlife and conservation issues and all matters relating to the environmental education.
2. To provide a facility for the reception of injured, sick and orphaned animals, wild birds and birds of any species, and to relieve the suffering of and to provide treatment for those animals and birds until their eventual release back into the wild or otherwise.
3. To conserve and protect the natural environment to ensure the survival of rare and endangered species of both plants and animals of the area known as 'Lower Moss Wood Nature Reserve'.
4. Offering an educational day out for children of primary school age, teaching them how to respect the environment and understand their surroundings.
5. Offering a hospital, where members of the public can bring birds and wildlife for treatment.
6. Offering advice.
7. Offering educational placements for those interested in environmental issues; those wishing to become vets, in a safe and supportive environment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Wildlife Hospital

The wildlife hospital continues to provide treatment, food and care to the sick, injured, and abandoned wild mammals and birds that are admitted throughout the year. The general trend in late broods continues from the previous year with the hedgehog and hoglet intake doubling in the 3rd quarter, putting an increased pressure on the hospital to return these animals to their normal habitat before the winter. There has been a decrease in the number of bats and foxes admitted and a slight increase in hares and rabbits. The number of wild mammals that has been admitted has increased by a third from 2022 although Avian Bird Flu continues to impact on the charity as the number of birds admitted has fallen.

The total number of admissions over the years consistently exceeds 2000 per year.

Casualties 1 January – 31 December 2023

Categories	Species	1 Jan – 31 Mar Q1	1 April – 30 June Q2	1 Jul – 30 Sept Q3	1 Oct- 31 Dec Q4	Total
Mammals	Hedgehogs	17	94	200	147	458
	Bats	2	11	18	4	35
	Foxes	0	2	0	0	2
	Badger	0	2	0	0	2
	Hare	0	2	0	1	3
	Rabbits	3	24	8	4	39
	Deer	0	0	0	0	0
	Other (Mustelids, mice, voles, etc)	12	34	33	16	95
SUBTOTAL		34	169	260	172	635
Birds	Passerines (Blackbirds, robins, starlings, tits, etc)	10	218	105	12	345
	Pigeons and doves	96	164	315	82	657
	Corvids	7	117	31	13	168
	Waterfowl	2	134	16	0	152
	Birds of Prey	3	5	18	5	31
	Gamebirds	5	3	4	7	19
	Owls	5	12	12	8	33
	Waders	4	7	3	0	14
	Sea birds (Gulls)	0	6	4	1	11
	Hirundinidae (Swallows and Swifts)	0	11	26	0	37
	Woodpeckers	1	5	0	0	6
	Kingfishers	0	0	1	0	1
	Other	3	1	0	0	4
SUBTOTAL		136	683	535	128	1482
Reptiles/Amphibians		1	0	2	1	4
SUBTOTAL		1	0	2	1	4
TOTAL ADMISSIONS		171	852	797	301	2121

TOTAL ADMISSIONS 1 January- 31 December 2023 = 2121

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Staff and Volunteers

The staffing structure changed as the Financial Co-ordinator (Rachel Jackson) resigned from the charity on the 2nd March 2023 which reduced down the staffing structure to 3 employees. The current employees are: - Ray Jackson the Warden (full time), Vicky Boag-Munroe, Office Assistant (full-time) and Janet Kotze Hospital manager (full-time).

With the high numbers of casualties, the volunteers are invaluable, and a vital part of the smooth running of the organisation, for which we are extremely grateful.

Nature Reserve

With the increase financial pressure on schools the numbers of school visits have dropped to 17 school visits. Youth Activity Days were run for 3 weeks in the summer holidays which were a great experience for the children and young people and very rewarding for the staff. Numerous volunteer groups attended and performed maintenance around the site.

Fund generation and Fundraising

The main source of funds for the charity continues to come from the 'Friends of the Wood' subscriptions, public donations, and Gift Aid. The 'Go Wild for Wildlife' initiative replaced the 'I give a quid' program and continues to steadily gain a following.

The wildlife hospital continues to provide a range of options to donate when a casualty is brought in, including the 'tap to donate' card machine which continues to boost donations. Collection boxes are located in a number of shops and veterinary practices in the local area. Funds are also generated through the Weather Lottery, JustGiving, Give as you Live, Enthuse, Charitable Giving, CAF and the charity's PayPal account. A LMW auction group which was started in 2022 on Facebook generates a modest income. Lower Moss Wood attended the Cheshire Show two-day event and Arley Garden Festival this year which featured a retail stall and owl display. Fundraising events took place within the reserve such as Visit Father Christmas and Easter themed events.

The website is still proving to be a great asset to the charity and is improved continually, together with Social Media interaction. Both these platforms enable supporters to donate and set up recurring donations directly. Schools and small groups can also book in directly via the site.

Governance

AGM was held on the 28th October 2023 at Lower Moss Wood Education Centre.

The year has proved to be challenging again this year. The long-term effects of Covid have reduced the reserves of the charity and this has now been compounded by the disproportionate increases in costs of heating, lighting and other general expenditure. The charity relies solely on donations from the public through fundraising activities and footfall through the hospital in wildlife admissions: over the year there has been a drop in admissions as the Avian Flu restrictions continued. There are 3 trustees, Annie White (Chair) Malcolm Edwards (Finance) and Alex Boag-Munroe. The board continues to look to recruit further trustees to expand the skills base.

The staff continue to work tirelessly under pressure as the position of Financial Co-ordinator position remains vacant due to financial restrictions.

The trustees would like to extend their thanks for the hard work to the staff and volunteers for their dedication to the charity.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including cash flow risk and liquidity risk.

The annual report was approved by the trustees of the charity on and signed on its behalf by

.....
A White

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Policies) and the applicable law and regulations.

The law applicable to charities requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2015, and the provision of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on... .. and signed on its behalf by:

.....
A White

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Independent Examiner's Report to the trustees of The Lower Moss Wood Educational Reserve and Wildlife Hospital

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Dawn McNulty
8 Birkenhead Street
Northwich
Cheshire
CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted Funds	Total 2023
Income and Endowments from:			
Donations and legacies	2	52,755	52,755
Charitable activities	3	<u>25,432</u>	<u>25,432</u>
Total Income		<u>78,187</u>	<u>78,187</u>
Expenditure on:			
Raising funds	4	(107,573)	(107,573)
Charitable activities	5	<u>(36,904)</u>	<u>(36,904)</u>
Total expenditure		<u>(144,477)</u>	<u>(144,477)</u>
Net movement in funds		66,290	66,290
Reconciliation of funds			
Total funds brought forward	9	<u>116,919</u>	<u>116,919</u>
Total funds carried forward	9	<u>50,629</u>	<u>50,629</u>
	Note	Unrestricted Funds	Total 2022
Income and Endowments from:			
Donations and legacies	2	75,596	75,596
Charitable activities	3	<u>25,434</u>	<u>25,434</u>
Total Income		<u>101,030</u>	<u>101,030</u>
Expenditure on:			
Raising funds	4	(102,573)	(102,573)
Charitable activities		<u>(46,931)</u>	<u>(46,931)</u>
Total expenditure		<u>(149,504)</u>	<u>(149,504)</u>
Net movement in funds		48,474	48,474
Reconciliation of funds			
Total funds brought forward	9	<u>165,393</u>	<u>165,393</u>
Total funds carried forward	9	<u>116,919</u>	<u>116,919</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 9.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

(Registration number: 1078209) Balance Sheet as at 31 December 2023

	Note	2023	2022
		£	£
Fixed assets	7		
Tangible assets		5,034	29,067
Current assets			
Cash at bank and in hand		52,411	93,560
Debtors		385	-
Prepayments		3,055	-
Creditors: Amounts falling due in one year	8	<u>(10,256)</u>	<u>(5,708)</u>
Net current assets		<u>45,595</u>	<u>87,852</u>
Net assets	10	<u>50,629</u>	<u>116,919</u>
Funds of the charity:			
Unrestricted income funds		<u>50,629</u>	<u>116,919</u>
Unrestricted income			

Total funds

The financial statements on pages 8 to 18 were approved by the trustees and authorised for issue on

.....

.....
A White
Trustee

The Lower Moss Wood Educational Reserve and Wildlife Hospital Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts on accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Lower Moss Wood Educational Reserve and Wildlife Hospital 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these Financial Statements.

Going concern

The trustees consider that there are no materials uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income will be received and the amount will be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions attached to the grants have been met. Where performance conditions are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure headings that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff cost.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2023

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities.

Support costs

Support costs include central functions and have been allocated to activity cost categories based on a basis consistent with the use of the resources, for example, allocating property costs by floor area, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual values, over their expected useful economic life as follows:

Land and buildings	-10% on cost
Fixtures and fittings	- 25% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest bearing borrowings will initially be recorded at fair value, net of transaction costs. Interest bearing borrowing are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2023

Debt instruments – not applicable at present

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss. Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments- not applicable at present

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment. Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2023

Derivative financial instruments – not applicable at present

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes. Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement- not applicable at present

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted Funds General	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	44,529	44,529	53,227
Legacies	-	-	17,054
Gift aid reclaimed	<u>8,226</u>	<u>8,226</u>	<u>5,315</u>
	<u>52,755</u>	<u>52,755</u>	<u>75,596</u>

3 Charitable activities

	Unrestricted Funds General	Total 2023 £	Total 2022 £
Fees and events	22,932	22,932	23,257
Grants	<u>2,500</u>	<u>2,500</u>	<u>2,177</u>
	<u>25,432</u>	<u>25,432</u>	<u>25,434</u>

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2023

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted Funds General	Total 2023 £	Total 2022 £
Costs of goods sold	10,660	10,660	10,011
Wage costs	<u>70,767</u>	<u>70,767</u>	<u>66,944</u>
	<u>81,427</u>	<u>81,427</u>	<u>76,955</u>

b) Investment management costs

	Unrestricted Funds General	Total 2023 £	Total 2022 £
Allocated support costs	<u>35,907</u>	<u>35,907</u>	<u>45,726</u>
	<u>35,907</u>	<u>35,907</u>	<u>45,726</u>

5 Analysis of governance and support costs

	Unrestricted Funds General	Total 2023 £	Total 2022 £
Depreciation, amortisation and other similar costs	26,146	26,146	25,618
Other governance costs	<u>997</u>	<u>997</u>	<u>1,205</u>
	<u>27,143</u>	<u>27,143</u>	<u>26,823</u>

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	319,704	28,169	347,873
Additions	<u>-</u>	<u>2,112</u>	<u>2,112</u>
At 31 December 2023	<u>319,704</u>	<u>30,281</u>	<u>349,985</u>
Depreciation			
At 1 January 2023	290,997	27,809	318,806
Charge for the year	<u>25,576</u>	<u>570</u>	<u>26,146</u>
At 31 December 2023	<u>316,573</u>	<u>28,379</u>	<u>344,952</u>
Net book value			
At 31 December 2023	<u>3,131</u>	<u>1,903</u>	<u>5,034</u>
At 31 December 2022	<u>28,707</u>	<u>360</u>	<u>29,067</u>

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Creditors	7,038	238
Other taxation and social security	<u>3,217</u>	<u>5,470</u>
	<u>10,256</u>	<u>5,708</u>

9 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	<u>(116,919)</u>	<u>(78,187)</u>	<u>144,474</u>	<u>(50,629)</u>

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	<u>(165,393)</u>	<u>(101,030)</u>	<u>149,504</u>	<u>(116,919)</u>

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2023

10 Analysis of net assets between funds

	Unrestricted Funds General £	total funds £
Tangible fixed assets	5,034	5,034
Current assets	55,851	55,851
Current liabilities	<u>(10,256)</u>	<u>(10,256)</u>
Total net assets	50,629	50,629

11 Analysis of net funds

	At 1 January 2023 £	cash flow £	At 31 December 2023 £
Cash at bank and in hand	93,421	41,010	52,411

Accounts

Charity registration number: 1078209

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Annual Report and Financial Statements
for the Year Ended 31 December 2022

The Lower Moss Wood Educational Reserve and Wildlife Hospital

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The Lower Moss Wood Educational Reserve and Wildlife Hospital

Reference and Administrative Details

Trustees	I Daniells A White M Edwards
Principal Office	School Lane Ollerton Knutsford Cheshire WA16 8SJ
Charity Registration Number	1078209
Independent Examiner	Dawn McNulty Bookkeeping & Payroll 8 Birkenhead Street Northwich Cheshire CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022

Objectives and activities

Public beliefs

1. To advance the education of the public, by the provision of a facility aimed at pre-school, primary, secondary and further education levels, to teach and provide information on wildlife and conservation issues and all matters relating to the environmental education.
2. To provide a facility for the reception of injured, sick and orphaned animals, wild birds and birds of any species, and to relieve the suffering of and to provide treatment for those animals and birds until their eventual release back into the wild or otherwise.
3. To conserve and protect the natural environment to ensure the survival of rare and endangered species of both plants and animals of the area known as 'Lower Moss Wood Nature Reserve'.
4. Offering an educational day out for children of primary school age, teaching them how to respect the environment and understand their surroundings.
5. Offering a hospital, where members of the public can bring birds and wildlife for treatment.
6. Offering advice.
7. Offering educational placements for those interested in environmental issues; those wishing to become vets, in a safe and supportive environment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Wildlife Hospital

The wildlife hospital provides treatment, food, and care to the sick, injured and abandoned wild mammals and birds that are admitted throughout the year. The Hospital Managers' hours continue at 40 paid hours to manage the increasing workload in the hospital and in addition, there has been several veterinarians and veterinary students regularly assisting in the care of the animals.

The total admissions, over the years consistently exceeds 2000 per year and are primarily wild birds, waterfowl, seabirds, and owls although there has been a noticeable increase in hedgehogs and hoglets. The warmer weather later in the year has seen an increase in late broods, both in hedgehogs and birds creating additional pressure on the hospital to return them into their normal environment with winter approaching.

Casualties 1 January – 31 December 2022

Categories	Species	1 Jan – 31 Mar Q1	1 April – 30 June Q2	1 Jul – 30 Sept Q3	1 Oct- 31 Dec Q4	Total
Mammals	Hedgehogs	12	74	98	67	251
	Bats	5	24	29	7	65
	Foxes	3	1	1	1	6
	Badger	0	1	3	0	4
	Hare	0	0	1	0	1
	Rabbits	3	13	9	0	25
	Deer	0	0	0	0	0
	Other (Mustelids, mice, voles, etc)	4	18	22	4	48
SUBTOTAL		27	133	163	79	402
Birds	Passerines (Blackbirds, robins, starlings, tits, etc)	19	273	153	9	454
	Pigeons and doves	74	198	439	129	839
	Corvids	8	99	28	4	139
	Waterfowl	15	120	21	0	156
	Birds of Prey	7	4	12	3	26
	Gamebirds	2	2	4	4	12
	Owls	8	11	9	5	33
	Waders	3	10	4	8	25
	Sea birds (Gulls)	0	7	0	0	7
	Hirundinidae (Swallows and Swifts)	0	7	41	0	48
	Woodpeckers	0	2	2	0	4
	Kingfishers	0	0	1	0	1
	Other	1	1	0	0	2
SUBTOTAL		137	734	714	162	1747
Reptiles/Amphibians		2	2	2	0	6
SUBTOTAL		2	2	2	0	6
TOTAL ADMISSIONS		166	869	879	241	2155

TOTAL ADMISSIONS 1 January- 31 December 2022 = 2155

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Staff and Volunteers

The staffing structure changed to 4 employees with the addition of the Office Assistant part way through the year (11/04/22). Current employees are now, Ray Jackson the Warden (full time) and Rachel Jackson as Financial Co-ordinator (part-time). Hospital manager (full-time) and Office Assistant (part-time).

Rachel Jackson stepped down from the fundraising team on 31st Oct 2022.

Nature Reserve

Activities in the reserve in the early part of this year were heavily impacted when a large beech tree become unsafe and created a health and safety issue. The tree was felled, and the Nature Reserve activities were resumed by mid-May. In addition, the Education Centre provided 20 school visits with 9 higher education visits and the Youth Activity Days were run for 3 weeks in the summer holidays. These activities are educationally rewarding and a great experience for the children and young people and fulfilling for the staff.

Numerous volunteer groups devoted many hours attending and providing maintenance around the site.

Fund generation and Fundraising

The main source of funds for the charity continues to come from the 'Friends of the Wood' subscriptions, public donations, and Gift Aid. The wildlife hospital provides a variety of options to donate when a casualty is brought in, including the 'tap to donate' card machine which has boosted site donations.

Collection boxes are located in a number of shops and veterinary practices in the local area. Funds are also generated through the Weather Lottery, JustGiving, Give as you Live, Charitable Giving, CAF and the charity's PayPal account. A LMW auction group was started on Facebook which generates a modest income.

The Cheshire Show was a two-day event this year, which has a retail stall and owl display, and the Charity has a presence at the Arley Garden Festival. Fundraising events took place within the Nature reserve consisting of Visit Father Christmas, Alice in Wonderland themed Easter event and a Halloween event.

The website is proving to be a great asset to the charity and has been rebuilt and updated and allows supporters to donate and set up recurring donations directly. Schools and small groups can also book in directly via the site.

Governance

The Lower Moss Wood AGM was held on 7th July 2022.

The trustee board has stabilised through the difficulties of last year although, unfortunately one of the long standing trustees resigned due to ill health, but continues to be active in the bird of prey rehabilitation part of the Hospital. The board continues to promote and look to recruit additional trustees to further establish the future stability of the

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance of impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit ratings assigned by credit rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long term and short term debt finance.

Further details regarding liquidity risk can be found in the statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....

I Daniells

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Policies) and the applicable law and regulations.

The law applicable to charities requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on... .. and signed on its behalf by:

.....

I Daniells

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Independent Examiner's Report to the trustees of The Lower Moss Wood Educational Reserve and Wildlife Hospital

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Dawn McNulty
8 Birkenhead Street
Northwich
Cheshire
CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Financial Activities for the Year Ended 31 December 2022

	Unrestricted Funds	Total	
Note			2022
Income and Endowments from:			
Donations and legacies	75,596		75,596
Other Income	<u>25,434</u>		<u>25,434</u>
Total Income	<u>101,030</u>		<u>101,030</u>
Expenditure on:			
Raising funds	(102,573)		(102,573)
Charitable activities	<u>(46,931)</u>		<u>(46,931)</u>
Total expenditure	<u>(149,504)</u>		<u>(149,504)</u>
Net movement in funds	48,474		48,474
Reconciliation of funds			
Total funds brought forward	<u>199,528</u>		<u>199,528</u>
Total funds carried forward	<u>151,054</u>		<u>151,054</u>

	Unrestricted Funds	Total	
Note			2021
Income and Endowments from:			
Donations and legacies	87,377		87,377
Other Income	<u>22,782</u>		<u>22,782</u>
Total Income	<u>110,159</u>		<u>110,159</u>
Expenditure on:			
Raising funds	(92,044)		(92,144)
Charitable activities	<u>(39,188)</u>		<u>(39,188)</u>
Total expenditure	<u>(131,232)</u>		<u>(131,232)</u>
Net movement in funds	21,073		21,073
Reconciliation of funds			
Total funds brought forward	<u>220,601</u>		<u>220,601</u>
Total funds carried forward	<u>199,528</u>		<u>199,528</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2022 is shown in note 9.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

(Registration number: 1078209)

Balance Sheet as at 31 December 2022

	Note	2022	2021
		£	£
Fixed assets	7		
Tangible assets		29,067	54,582
Current assets			
Cash at bank and in hand	8	93,421	115,781
Creditors: Amounts falling due in one year		<u>(5,708)</u>	<u>(6,003)</u>
Net current assets		<u>87,713</u>	<u>109,778</u>
Net assets		<u>116,780</u>	<u>164,360</u>
Funds of the charity:			
Unrestricted income funds		<u>116,780</u>	<u>164,360</u>
Unrestricted income			
Total funds			

The financial statements on pages 8 to 18 were approved by the trustees and authorised for issue on

.....
I Daniells
Trustee

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts on accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Lower Moss Wood Educational Reserve and Wildlife Hospital 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these Financial Statements.

Going concern

The trustees consider that there are no materials uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income will be received and the amount will be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions attached to the grants have been met. Where performance conditions are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure headings that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff cost.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities.

Support costs

Support costs include central functions and have been allocated to activity cost categories based on a basis consistent with the use of the resources, for example, allocating property costs by floor area, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual values, over their expected useful economic life as follows:

Land and buildings	-10% on cost
Fixtures and fittings	- 25% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowing are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss. Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment. Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes. Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted Funds General	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	53,227	53,227	58,932
Legacies	17,054	17,054	22,127
Gift aid reclaimed	5,315	5,315	6,811
Grants, including capital grants	2,177	2,177	3,935
Grants from other charities		-	-
	<u>77,773</u>	<u>77,773</u>	<u>91,805</u>

3 Other income

	Unrestricted Funds General	Total 2022 £	Total 2021 £
Fees and supplies	<u>23,257</u>	<u>23,257</u>	<u>18,847</u>

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted Funds General	Total 2022 £	Total 2021 £
Costs of goods sold	<u>10,011</u>	<u>10,011</u>	<u>9,397</u>
	<u>10,011</u>	<u>10,011</u>	<u>9,397</u>

b) Investment management costs

	Unrestricted Funds General	Total 2022 £	Total 2021 £
Allocated support costs	<u>42,970</u>	<u>42,970</u>	<u>35,124</u>
	<u>42,970</u>	<u>42,970</u>	<u>35,124</u>

5 Analysis of governance and support costs

	Unrestricted Funds General	Total 2022 £	Total 2021 £
Depreciation, amortisation and other similar costs	25,618	25,618	26,616
Other governance costs	<u>1,205</u>	<u>1,205</u>	<u>966</u>
	<u>26,823</u>	<u>26,823</u>	<u>27,582</u>

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	319,704	28,066	347,770
Additions	<u>-</u>	<u>103</u>	<u>103</u>
At 31 December 2022	<u>319,704</u>	<u>28,169</u>	<u>347,873</u>
Depreciation			
At 1 January 2022	265,421	27,767	293,188
Charge for the year	<u>25,576</u>	<u>42</u>	<u>25,618</u>
At 31 December 2022	<u>290,997</u>	<u>27,809</u>	<u>318,806</u>
Net book value			
At 31 December 2022	<u>28,707</u>	<u>360</u>	<u>29,067</u>
At 31 December 2021	<u>54,283</u>	<u>299</u>	<u>54,582</u>

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	<u>5,470</u>	<u>5,751</u>

9 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	<u>(199,528)</u>	<u>(101,030)</u>	<u>149,504</u>	<u>(151,054)</u>

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	<u>(220,601)</u>	<u>(110,159)</u>	<u>131,232</u>	<u>(199,528)</u>

The Lower Moss Wood Educational Reserve and Wildlife Hospital
Notes to the Financial Statements for the Year Ended 31 December 2022

10 Analysis of net assets between funds

	Unrestricted Funds General	total funds
	£	£
Tangible fixed assets	29,067	29,067
Current assets	93,560	93,560
Current liabilities	<u>(5,708)</u>	<u>(5,708)</u>
Total net assets	116,919	116,919

11 Analysis of net funds

	At 1 January 2022	cash flow	At 31 December 2022
	£	£	£
Cash at bank and in hand	<u>115,781</u>	<u>22,360</u>	<u>93,421</u>
Net debt	<u>115,781</u>	<u>22,360</u>	<u>93,421</u>

Accounts

Charity registration number: 1078209

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Annual Report and Financial Statements
for the Year Ended 31 December 2021

The Lower Moss Wood Educational Reserve and Wildlife Hospital

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The Lower Moss Wood Educational Reserve and Wildlife Hospital

Reference and Administrative Details

Trustees

I Daniells
A White
M Edwards

Principal Office

School Lane
Ollerton
Knutsford
Cheshire
WA16 8SJ

Charity Registration Number 1078209

Independent Examiner

Dawn McNulty Bookkeeping & Payroll
8 Birkenhead Street
Northwich
Cheshire
CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021

Objectives and activities

Public beliefs

1. To advance the education of the public, by the provision of a facility aimed at pre-school, primary, secondary, and further education levels, to teach and provide information on wildlife and conservation issues and all matters relating to the environmental education.
2. To provide a facility for the reception of injured, sick, and orphaned animals, wild birds and birds of any species, and to relieve the suffering of and to provide treatment for those animals and birds until their eventual release back into the wild or otherwise.
3. To conserve and protect the natural environment to ensure the survival of rare and endangered species of both plants and animals of the are known as 'Lower Moss Wood Nature Reserve'.
4. Offering an educational day out for children of primary school age, teaching them how to respect the environment and understand their surroundings.
5. Offering a hospital, where members of the public can bring birds and wildlife for treatment.
6. Offering advice.
7. Offering educational placements for those interested in environmental issues; those wishing to become vets, in a safe and supportive environment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Wildlife Hospital

The wildlife hospital continues to provide treatment, food, and care to the sick, injured, and abandoned wild animals and birds that are admitted. It was agreed that the Hospital Manager's hours were increased from 25 to 40 paid hours to assist with increasing workload in the hospital. The role will also help to provide better continuity in the hospital. Due to Covid restrictions and lockdown, volunteer Ian Daniells was unable to attend schools, care homes and other organisations with some of the resident owls and this impacted greatly on the donations of food and supplies normally collected via the Need4Feed scheme.

Casualties 1 January - 31 December 2021

Categories	Species	1 Jan - 31 Mar Q1	1 April - 30 June Q2	1 Jul - 30 Sept Q3	1 Oct- 31 Dec Q4	Total
Mammals	Hedgehogs	24	126	133	95	378
	Bats	4	15	44	4	67
	Foxes	1	10	2	0	13
	Badger	0	3	0	0	3
	Hare	5	1	1	0	7
	Rabbits	15	16	14	1	46
	Deer	0	1	0	0	1
	Other (Mustelids, mice, voles, etc)	6	30	33	6	75
SUBTOTAL		55	202	227	106	590
Birds	Passerines (Blackbirds, robins, starlings, tits, etc)	32	289	146	20	487
	Pigeons and doves	80	227	406	114	827
	Corvids	8	123	29	11	171
	Waterfowl	9	99	28	15	151
	Birds of Prey	15	7	18	6	46
	Gamebirds	7	7	4	6	24
	Owls	6	2	9	8	25
	Waders	2	5	4	5	16

	Sea birds (Gulls)	0	9	32	3	44
	Hirundinidae (Swallows and Swifts)	0	7	40	1	48
	Woodpeckers	0	1	0	1	2
	Kingfishers	0	1	1	0	2
	Other	1	1	1	0	3
	SUBTOTAL	160	778	718	190	1846
	Reptiles/Amphibians	0	1	1	1	3
	SUBTOTAL	0	1	1	1	3
	TOTAL ADMISSIONS	215	981	946	297	2439

TOTAL ADMISSIONS 1 January- 31 December 2021 = 2439

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Staff and Volunteers

The staffing structure changed down to 3 employees with the resignation of the Office Assistant part way through the year. Current employees are now, Ray Jackson Warden (full time) and Rachel Jackson as Financial Co-ordinator (part-time). Hospital manager (full-time). The role of Office Assistant was not replaced. September this year saw the resignation of Rachel Jackson and a claim for Constructive Unfair Dismissal is ongoing in the Employment Tribunal against the previous trustee board. It's been a difficult year for everyone, but our dedicated team of staff and volunteers continued to give their time where they could during the pandemic. With such an increase in casualties this year, the volunteers were needed more than ever, and so we extend our extreme appreciation and gratitude to each one of them.

Nature Reserve

Activities in the reserve this year were still heavily impacted by the pandemic. There were only 7 school visits with no higher education visits. Cheshire Central Buddies who are a registered charity that supports children and young people with disabilities through activities and holiday clubs, continued to visit. It was a great experience for the children and young people and very rewarding for the staff.

Fund generation and Fundraising

The main source of funds for the charity continues to come from the 'Friends of the Wood' subscriptions, public donations, and Gift Aid. The wildlife hospital continues to provide a range of options to donate when a casualty is brought in. They include the 'tap to donate' card machine which has boosted donations by addressing the dwindling number of donors carrying loose change. Collection boxes are located in a number of shops and veterinary practices in the local area. Funds are also generated through the Weather Lottery, JustGiving, Charitable Giving, CAF and the charity's PayPal account. The

Cheshire Show was a one-day event this year, to which we held a stall, along with Arley Garden Festival. Fundraising events took place within the reserve as the Covid restrictions were eased consisting of Visit Father Christmas, Alice in Wonderland themed Easter event. It was a difficult year for fundraising due to the staff upheaval.

The website is proving to be a great asset to the charity now it has been rebuilt and allows supporter to donate and set up recurring donations directly.

Restricted Funds

Grants were received from the Cheshire Community Grant Fund £1934 and Animal Rescue Foundation £2000 to buy educational resources and running costs.

Governance

The concern over the governance of the charity and the welfare of the staff and volunteers was having a major impact on the functioning and moral of the charity which led the members to request a Special General Meeting and this took place on 19th October 2021. The meeting was attended by over 30 members and the executive committee at that time were asked to step down and were replaced by an interim executive committee until an AGM could be arranged.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Structure, governance, and management

Financial instruments

Objectives and policies the charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance of impairment is

made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit ratings assigned by credit rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long term and short term debt finance.

Further details regarding liquidity risk can be found in the statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
I Daniells

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Policies) and the applicable law and regulations.

The law applicable to charities requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on... and signed on its behalf by:

.....

I Daniells

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Independent Examiner's Report to the trustees of The Lower Moss Wood Educational Reserve and Wildlife Hospital

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the

Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner’s report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the next statement.

Independent examiner’s statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Dawn McNulty
8 Birkenhead Street
Northwich
Cheshire
CW9 7DF

**The Lower Moss Wood Educational Reserve and Wildlife
Hospital**

**Statement of Financial Activities for the Year Ended 31
December 2021**

	Note	Unrestricted Funds	Total 2021
Income and Endowments from:			
Donations and legacies 87,377		87,377	
Other Income		<u>22,782</u>	<u>22,782</u>
Total Income		<u>110,159</u>	<u>110,159</u>
Expenditure on:			
Raising funds		(92,144)	(92,144)
Charitable activities		<u>(39,188)</u>	<u>(39,188)</u>
Total expenditure <u>(131,232)</u>		<u>(131,232)</u>	
Net movement in funds 21,073		21,073	
Reconciliation of funds			
Total funds brought forward		<u>199,528</u>	<u>220,601</u>
Total funds carried forward		<u>199,528</u>	<u>200,021</u>

	Note	Unrestricted Funds	Total 2020
Income and Endowments from:			
Donations and legacies 64,350		64,350	
Other Income		<u>21,409</u>	<u>21,409</u>
Total Income		<u>85,759</u>	<u>85,759</u>
Expenditure on:			
Raising funds		(77,920)	(77,920)
Charitable activities		<u>(34,429)</u>	<u>(34,429)</u>
Total expenditure <u>(112,349)</u>		<u>(112,349)</u>	
Net movement in funds 26,590		26,590	
Reconciliation of funds			
Total funds brought forward <u>247,191</u>		<u>247,191</u>	
Total funds carried forward		<u>220,601</u>	<u>220,601</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 9.

**The Lower Moss Wood Educational Reserve and Wildlife
Hospital**

**(Registration number: 1078209)
Balance Sheet as at 31 December 2021**

	Note 2020	2021	
		£	£
Fixed assets	7		
Tangible assets		54,582	
81,134			
Current assets			
Cash at bank and in hand	8	115,781	
108,906			
Creditors: Amounts falling due in one year		<u>(6,003)</u>	
<u>(3,753)</u>			
Net current assets		<u>109,778</u>	
<u>105,153</u>			
Net assets		<u>164,360</u>	
<u>186,287</u>			
Funds of the charity:			
Unrestricted income funds		<u>164,360</u>	
<u>186,287</u>			
Unrestricted income			

Total funds

The financial statements on pages 8 to 17 were approved by the trustees and authorised for issue on

.....
I Daniells
Trustee

**The Lower Moss Wood Educational Reserve and Wildlife
Hospital
Notes to the Financial Statements for the Year Ended 31
December 2021**

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts on accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Lower Moss Wood Educational Reserve and Wildlife Hospital 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these Financial Statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income will be received and the amount will be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions attached to the grants have been met. Where performance conditions are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure headings that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff cost.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities.

Support costs

Support costs include central functions and have been allocated to activity cost categories based on a basis consistent with the use of the resources, for example, allocating property costs by floor area, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual values, over their expected useful economic life as follows:

Land and buildings	-10% on cost
--------------------	--------------

Fixtures and fittings - 25% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowing are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a

financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general

price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss. Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment. Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes. Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted Funds General	2021 £	Total 2020 £	Total
Donations and legacies;				
Donations from individuals	58,932	58,932		55,071
Legacies	22,127		22,127	
3,094				
Gift aid reclaimed	6,811		6,811	
6,185				
Grants, including capital grants	3,934			3,934
Grants from other charities	<u> </u>		<u>-</u>	<u>-</u>
	<u>91,805</u>	<u>91,805</u>		<u>64,350</u>

3 Other income

	Unrestricted Funds General	2021 £	Total 2020 £	Total
Fees and supplies				
	<u>18,847</u>		<u>18,847</u>	
	<u>21,409</u>			

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted Total Funds	Total 2021	
2020	General	£	£
Costs of goods sold	<u>9,397</u>	<u>9,397</u>	<u>10,887</u>
	9,397	<u>9,397</u>	<u>10,887</u>

b) Investment management costs

	Total	Unrestricted Funds	Total 2021	
2020		General	£	£
Allocated support costs		<u>35,124</u>	<u>35,124</u>	<u>35,124</u>
<u>34,129</u>		<u>35,124</u>	<u>35,124</u>	<u>35,124</u>
<u>34,129</u>				

5 Analysis of governance and support costs

	Total	Unrestricted Funds General	2021 £	Total 2020 £
Depreciation, amortisation and other similar costs			26,616	26,616
27,544				
Other governance costs			<u>966</u>	<u>966</u>
				<u>300</u>
			<u>27,582</u>	<u>27,582</u>
				<u>27,844</u>

**The Lower Moss Wood Educational Reserve and Wildlife
Hospital**

**Notes to the Financial Statements for the Year Ended 31
December 2021**

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Furniture and Total equipment £ £	
Cost			
At 1 January 2021	319,704	28,002	
347,706			
Additions	_____ -	_____ 64	
<u>64</u>			
At 31 December 2021		<u>319,704</u>	-
28,066 <u>347,770</u>			
Depreciation			
At 1 January 2021	239,845	26,727	
266,572 Charge for the year		<u>25,576</u>	
<u>1,040</u> <u>26,616</u>			
At 31 December 2021		<u>265,421</u>	
<u>27,767</u> <u>293,188</u>			
Net book value			
At 31 December 2021		<u>54,282</u>	-
<u>299</u> <u>54,582</u>			

At 31 December 2020		<u>79,859</u>	–
<u>1,275</u>	<u>81,134</u>		

8 Creditors: amounts falling due within one year

		2021	2020
		£	£
Other taxation and social security			<u>5,751</u>
<u>3,753</u>			

9 Funds

	Balance at 1	Incoming	Resources
Balance at 31	January 2021	resources	expended
December 2021			
	£	£	£
Unrestricted funds			
General	<u>(220,601)</u>	<u>(110,159)</u>	<u>131,232</u>
<u>(199,528)</u>			

	Balance at 1	Incoming	Resources
Balance at 31	January 2020	resources	expended
December 2020			
	£	£	£
Unrestricted funds			
General	<u>(247,191)</u>	<u>(85,759)</u>	
<u>112,349</u>	<u>(220,601)</u>		

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

10 Analysis of net assets between funds

	Unrestricted Funds	total funds
	General	
	£	£
Tangible fixed assets		54,582
54,582		
Current assets		115,781
116,274		

Current liabilities <u>(6,003)</u>	<u>(6,003)</u>
Total net assets <u>164,853</u>	<u>164,360</u>

11 Analysis of net funds

December	At 1 January	At 31	
	2021 2021	cash flow	
	£	£	£
Cash at bank and in hand <u>116,274</u>		<u>108,906</u>	<u>7,368</u>
Net debt <u>116,274</u>		<u>108,906</u>	<u>7,368</u>

Accounts

Charity registration number: 1078209

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Annual Report and Financial Statements
for the Year Ended 31 December 2020

The Lower Moss Wood Educational Reserve and Wildlife Hospital

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Statement of Financial Activities	8
Balance Sheet	9
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The Lower Moss Wood Educational Reserve and Wildlife Hospital

Reference and Administrative Details

Trustees

I Daniells
K Creasey
A White
N Peake

Principal Office

School Lane
Ollerton
Knutsford
Cheshire
WA16 8SJ

Charity Registration Number 1078209

Independent Examiner

Dawn McNulty Bookkeeping & Payroll
8 Birkenhead Street
Northwich
Cheshire
CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020

Objectives and activities

Public beliefs

1. To advance the education of the public, by the provision of a facility aimed at pre-school, primary, secondary and further education levels, to teach and provide information on wildlife and conservation issues and all matters relating to the environmental education.
2. To provide a facility for the reception of injured, sick and orphaned animals, wild birds and birds of any species, and to relieve the suffering of and to provide treatment for those animals and birds until their eventual release back into the wild or otherwise.
3. To conserve and protect the natural environment to ensure the survival of rare and endangered species of both plants and animals of the are known as 'Lower Moss Wood Nature Reserve'.
4. Offering an educational day out for children of primary school age, teaching them how to respect the environment and understand their surroundings.
5. Offering a hospital, where members of the public can bring birds and wildlife for treatment.
6. Offering advice.
7. Offering educational placements for those interested in environmental issues; those wishing to become vets, in a safe and supportive environment.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Wildlife Hospital

During the Covid 19 pandemic the wildlife hospital has been fully functioning and has provided treatment, food, and care to the 3000 sick, injured, and abandoned wild animals and birds brought in by the public in 2020. A hospital manager has been employed from October 2020 for 25 hours per week to assist with the increasing workload due to the increase in casualties admitted. The role will also help to provide better continuity in the hospital. Due to Covid restrictions and lockdown, volunteer Ian Daniells was unable to attend schools, care homes and other organisations with some of the resident owls and this impacted greatly on the donations of food and supplies normally collected via the Need4Feed scheme.

Staff and Volunteers

The staffing structure has changed as 2 new paid members of staff have been employed. Current employees are now 4. Ray Jackson the Warden (full time) and Rachel Jackson as Financial Co-ordinator (part-time). Hospital manager (part-time), Office Assistant/Assistant Fundraiser (part-time).

It's been a difficult year for everyone, but our dedicated team of volunteers continued to give their time where they could during the pandemic. With such an increase in casualties this year, the volunteers were needed more than ever, and so we extend our extreme appreciation and gratitude to each one of them.

Nature Reserve

Activities in the reserve this year were also heavily impacted by the pandemic. There were only 5 school visits and 4 higher education courses held. We were visited on a weekly basis where possible by Cheshire Central Buddies who are a registered charity that supports children and young people with disabilities through activities and holiday clubs. It was a great experience for the children and young people and very rewarding for the staff.

Fund generation and Fundraising

The main source of funds for the charity continues to come from the 'Friends of the Wood' subscriptions, public donations and Gift Aid. Gift Aid for the last 5 months of the year are not accounted for in this financial year.

The wildlife hospital continues to provide a range of options to donate when a casualty is brought in. They include the 'tap to donate' card machine which has

boosted donations by addressing the dwindling number of donors carrying loose change.

Collection boxes are located in a number of shops and veterinary practices in the local area.

Funds are also generated through the Weather Lottery, JustGiving, Charitable Giving, CAF and the charity's PayPal account.

Fetes and fairs were cancelled due the pandemic. We managed to have some fundraising events held outdoors and following government guidelines. The main event was our Father Christmas visit which brought some joy to the children and adults that visited during the difficult times. Funds were also raised by Rachel making face masks and selling over our Facebook page. Employing an assistant in the office and with fundraising enabled us to start our Youth Activity Sessions following government guidelines. 15 children attended morning and afternoon sessions where they spent time outdoors in the nature reserve learning about nature and conservation. Nature themed crafts were also part of the sessions. Workshops were also held where possible by volunteer Nora Peake and these were Macrame, Halloween Light Jars and Wreath making.

The website is proving to be a great asset to the charity now it has been rebuilt and allows supporter to donate and set up recurring donations directly.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Trustees' Report

Restricted Funds

Grants were received from the William Dean Trust £3000 and Animal Friends Insurance £2500 to buy educational resources and running costs.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily

attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance of impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit ratings assigned by credit rating agencies.

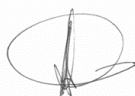
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long term and short term debt finance.

Further details regarding liquidity risk can be found in the statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
I Daniells
Trustee

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Policies) and the applicable law and regulations.

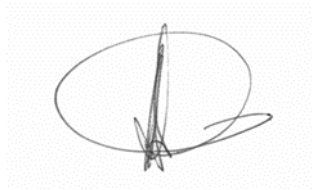
The law applicable to charities requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29th October 2021 and signed on its behalf by:



.....
I Daniells
Trustee

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Independent Examiner's Report to the trustees of The Lower Moss Wood Educational Reserve and Wildlife Hospital

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Dawn McNulty
8 Birkenhead Street
Northwich
Cheshire
CW9 7DF

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Statement of Financial Activities for the Year Ended 31 December 2020

Unrestricted Total

	Note	Funds	2020
Income and Endowments from:			
Donations and legacies		64,350	
64,350			
Other Income		<u>21,409</u>	<u>21,409</u>
Total Income		<u>85,759</u>	<u>85,759</u>
Expenditure on:			
Raising funds		(77,920)	(77,920)
Charitable activities		<u>(34,429)</u>	<u>(34,429)</u>
Total expenditure		<u>(112,349)</u>	
(112,349)			
Net movement in funds		(26,590)	
(26,590)			
Reconciliation of funds			
Total funds brought forward		<u>247,191</u>	<u>247,191</u>
Total funds carried forward		<u>220,601</u>	<u>220,601</u>

	Note	Unrestricted Funds	Total 2019
Income and Endowments from:			
Donations and legacies		100,256	
100,256			
Other Income		<u>19,276</u>	<u>19,276</u>
Total Income		<u>119,532</u>	<u>119,532</u>
Expenditure on:			
Raising funds		(80,470)	(80,470)
Charitable activities		<u>(33,612)</u>	<u>(33,612)</u>
Total expenditure		<u>(114,082)</u>	
(114,082)			
Net movement in funds		5,450	
5,450			
Reconciliation of funds			
Total funds brought forward		<u>241,741</u>	
<u>241,741</u>			
Total funds carried forward		<u>247,191</u>	<u>247,191</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2019 is shown in note 9.

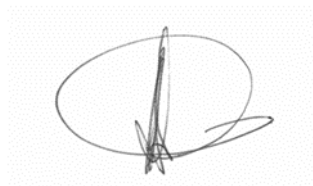
**The Lower Moss Wood Educational Reserve and Wildlife
Hospital**

**(Registration number: 1078209)
Balance Sheet as at 31 December 2020**

	Note 2019	2020	
Fixed assets	7	£	£
Tangible assets		81,134	
106,162			
Current assets			
Cash at bank and in hand	8	108,906	
110,360			
Creditors: Amounts falling due in one year		(3,753)	
<u>(1,942)</u>			
Net current assets		<u>105,153</u>	
<u>108,418</u>			
Net assets		<u>186,287</u>	
<u>214,580</u>			
Funds of the charity:			
Unrestricted income funds		<u>186,287</u>	
<u>214,580</u>			
Unrestricted income			
Total funds			

The financial statements on pages 8 to 17 were approved by the trustees and authorised for issue on

29/10/2021



.....
I Daniells
Trustee

**The Lower Moss Wood Educational Reserve and Wildlife
Hospital**
**Notes to the Financial Statements for the Year Ended 31
December 2020**

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts on accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Lower Moss Wood Educational Reserve and Wildlife Hospital 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these Financial Statements.

Going concern

The trustees consider that there are no materials uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income will be received and the amount will be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions attached to the grants have been met. Where performance conditions are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure headings

that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff cost.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities.

Support costs

Support costs include central functions and have been allocated to activity cost categories based on a basis consistent with the use of the resources, for example, allocating property costs by floor area, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual values, over their expected useful economic life as follows:

Land and buildings	-10% on cost
Fixtures and fittings	- 25% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowing are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or

arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss. Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment. Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes. Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting

gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted Funds General	2020 £	Total 2019 £	Total
Donations and legacies;				
Donations from individuals	55,071	55,071		80,641
Legacies	3,094		3,094	
12,560				
Gift aid reclaimed	6,185		6,185	
7,055				
Grants, including capital grants				
Grants from other charities	<u> </u>		<u>-</u>	<u>-</u>
	<u>64,350</u>	<u>64,350</u>		<u>100,256</u>

3 Other income

	Unrestricted Funds General	2020 £	Total 2019 £	Total
Fees and supplies				
	<u>21,409</u>		<u>21,409</u>	
	<u>19,276</u>			

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted Total Funds		Total 2020	
2019	General	£	£	
Costs of goods sold	<u>10,887</u>	<u>10,887</u>	<u>7,954</u>	
	<u>10,887</u>	<u>10,887</u>	<u>7,954</u>	

b) Investment management costs

	Unrestricted Funds		Total 2020	
2019	General	£	£	
Allocated support costs	<u>34,129</u>	<u>34,129</u>	<u>34,129</u>	
<u>32,639</u>	<u>34,129</u>	<u>34,129</u>	<u>34,129</u>	
<u>32,639</u>				

5 Analysis of governance and support costs

	Unrestricted Funds General	2020 £	Total 2019 £	
Depreciation, amortisation and other similar costs		27,544	27,544	
28,829				
Other governance costs		<u>300</u>	<u>300</u>	
		<u>27,844</u>	<u>27,844</u>	
			<u>973</u>	<u>29,802</u>
			<u>27,844</u>	<u>29,802</u>

**The Lower Moss Wood Educational Reserve and Wildlife
Hospital**

**Notes to the Financial Statements for the Year Ended 31
December 2020**

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Furniture and Total equipment £ £
Cost		
At 1 January 2020	319,704	25,486
345,190		
Additions	—	<u>2,516</u>
<u>2,516</u>		
At 31 December 2020		<u>319,704</u>
<u>28,002</u> <u>347,706</u>		-
Depreciation		
At 1 January 2020	214,269	24,759
239,028 Charge for the year		<u>25,576</u>
<u>1,968</u> <u>27,544</u>		
At 31 December 2020		<u>239,845</u>
<u>26,727</u> <u>266,572</u>		
Net book value		
At 31 December 2020		<u>79,859</u>
<u>1,275</u> <u>81,134</u>		
At 31 December 2019	<u>105,435</u>	<u>727</u>
<u>106,162</u>		

8 Creditors: amounts falling due within one year

2020	2019
£	£

Other taxation and social security 3,753
1,852

9 Funds

	Balance at 1	Incoming	Resources
Balance at 31	January 2020	resources	expended
December 2020	£	£	£
Unrestricted funds			
General	<u>(247,191)</u>	<u>(85,759)</u>	<u>112,349</u>
<u>(220,601)</u>			

	Balance at 1	Incoming	Resources
Balance at 31	January 2019	resources	expended
December 2019	£	£	£
Unrestricted funds			
General	<u>(241,741)</u>	<u>(119,532)</u>	
<u>114,082</u> <u>(247,191)</u>			

The Lower Moss Wood Educational Reserve and Wildlife Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Analysis of net assets between funds

	Unrestricted Funds General £	total funds £
Tangible fixed assets		81,134
81,134		
Current assets		108,906
109,256		
Current liabilities		<u>(3,753)</u>
<u>(3,753)</u>		
Total net assets		<u>186,287</u>
<u>186,637</u>		

11 Analysis of net funds

December	At 1 January	At 31	
	2020 2020 £	cash flow £	£
Cash at bank and in hand		<u>110,360</u>	<u>1,454</u>
<u>108,906</u>			
Net debt		<u>110,360</u>	<u>1,454</u>
<u>108,906</u>			