

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	<u>(116,919)</u>	<u>(78,187)</u>	<u>144,477</u>	<u>(50,629)</u>

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>