

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
Leicestershire Wildlife Hospital Trust

Leicestershire Wildlife Hospital Trust

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for the Year Ended 30 June 2023

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Leicestershire Wildlife Hospital Trust

Report of the Trustees **for the Year Ended 30 June 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to;

- relieve the suffering of animals and birds of any species who are in need of care and attention in particular by the provision of a wildlife hospital and
- to advance the education of the public in the study of wildlife and in the methods of animal care.

Significant activities

The main activity of the charity continues to be the provision of a wildlife hospital.

The charity uses the names Leicestershire Wildlife Hospital and Leicestershire Wildlife Rescue in the course of its activities.

Public benefit

The trustees have had due regard for the Charity Commissioners' guidance on public benefit throughout the year.

Volunteers

The trustees are very grateful for the huge amount of effort given by the many volunteers that help with both animal care and fund raising.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity has continued to successfully invest in the care of all wildlife species.

FINANCIAL REVIEW

Financial position

The total income for the year was £109,983 (2022 - £175,003) which, after deducting expenditure of £125,199 (2022 - £133,807) resulted in net expenditure of £15,216 (2022 - net income of £41,196).

As at 30 June 2023, the charity had reserves of £566,299 (2022 - £581,515), £32,600 (2022 - £7,600) of which is restricted.

Reserves policy

The Charity's reserves policy is to maintain unrestricted reserves of £175,000 for upcoming costs of running the hospital and for maintenance costs of the building and animal pens.

Total funds of £566,299 were held as at 30 June 2023, £32,600 of which were restricted. After deducting the charity's fixed assets with a carrying value of £246,231, it has unrestricted reserves available of £287,468 which exceeds the current policy.

The trustees will take this into account when planning expenditure on future charitable projects with the aim of bringing reserves into line with the policy.

FUTURE PLANS

The construction of new facilities is set to continue into the forthcoming year. Coronavirus (COVID-19) has led the trustees to scale back some of the plans in order to conserve funds to ensure that care activities are not reduced.

Given the rise of avian influenza cases in the UK, the charity is running an appeal to raise funds for a new isolation unit and quarantine facility for the wildlife in our care.

Leicestershire Wildlife Hospital Trust

Report of the Trustees **for the Year Ended 30 June 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 17 November 1999, and constitutes an unincorporated charity.

Induction and training of new trustees

It is not envisaged that any changes to the board of trustees will be necessary in the foreseeable future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078817

Principal address

12 Rookery Close
Kibworth Beauchamp
Leicester
Leicestershire
LE8 0SD

Trustees

A E Downham
C J Downham
L Ellingworth
S M Ellingworth

Freehold property

AE Downham, CJ Downham, L Ellingworth and SM Ellingworth hold title to the Freehold property on behalf of the charity.

Independent Examiner

torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

Approved by order of the board of trustees on 12 April 2024 and signed on its behalf by:

A E Downham - Trustee

**Independent Examiner's Report to the Trustees of
Leicestershire Wildlife Hospital Trust**

Independent examiner's report to the trustees of Leicestershire Wildlife Hospital Trust

I report to the charity trustees on my examination of the accounts of Leicestershire Wildlife Hospital Trust (the Trust) for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark Andrew Torr FCCA

torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

12 April 2024

Leicestershire Wildlife Hospital Trust

Statement of Financial Activities
for the Year Ended 30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	63,362	25,000	88,362	160,820
Other trading activities	3	21,621	-	21,621	14,183
Total		<u>84,983</u>	<u>25,000</u>	<u>109,983</u>	<u>175,003</u>
EXPENDITURE ON					
Raising funds		860	-	860	1,325
Charitable activities	4				
Animal rescue and rehabilitation		124,339	-	124,339	132,482
Total		<u>125,199</u>	<u>-</u>	<u>125,199</u>	<u>133,807</u>
NET INCOME/(EXPENDITURE)		(40,216)	25,000	(15,216)	41,196
RECONCILIATION OF FUNDS					
Total funds brought forward		573,915	7,600	581,515	540,319
TOTAL FUNDS CARRIED FORWARD		<u><u>533,699</u></u>	<u><u>32,600</u></u>	<u><u>566,299</u></u>	<u><u>581,515</u></u>

The notes form part of these financial statements

Leicestershire Wildlife Hospital Trust

Balance Sheet
30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
FIXED ASSETS					
Tangible assets	9	246,231	-	246,231	270,625
CURRENT ASSETS					
Debtors	10	-	-	-	41,012
Cash at bank		288,947	32,600	321,547	272,817
		<u>288,947</u>	<u>32,600</u>	<u>321,547</u>	<u>313,829</u>
CREDITORS					
Amounts falling due within one year	11	(1,479)	-	(1,479)	(2,939)
		<u>287,468</u>	<u>32,600</u>	<u>320,068</u>	<u>310,890</u>
NET CURRENT ASSETS					
		287,468	32,600	320,068	310,890
TOTAL ASSETS LESS CURRENT LIABILITIES					
		533,699	32,600	566,299	581,515
NET ASSETS					
		<u>533,699</u>	<u>32,600</u>	<u>566,299</u>	<u>581,515</u>
FUNDS	12				
Unrestricted funds				533,699	573,915
Restricted funds				32,600	7,600
TOTAL FUNDS				<u>566,299</u>	<u>581,515</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 April 2024 and were signed on its behalf by:

A E Downham - Trustee

Notes to the Financial Statements
for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

During the years ended 30 June 2023 and 30 June 2022, it was estimated that 100% of management time was attributable to Animal rescue and rehabilitation.

Tangible fixed assets

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

Freehold land	- Not provided
Freehold buildings	- 10% on cost
Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leicestershire Wildlife Hospital Trust

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES - continued

Donated goods and services

Due to the nature of the donated goods for resale, it is impractical to estimate their fair value on receipt. Donated goods are therefore recognised as income when they are sold.

The charity also benefits from the help of unpaid volunteers who care for animals and organise fundraising events for the charity. A monetary value can't be determined for these services and is therefore not included as income in the accounts.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective rate of interest method, less any impairment.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2. DONATIONS AND LEGACIES

	30.6.23	30.6.22
	£	£
Donations	41,169	117,623
Gift aid	-	2,109
Legacies	47,193	39,088
Grants	-	2,000
	<u>88,362</u>	<u>160,820</u>

Grants received, included in the above, are as follows:

	30.6.23	30.6.22
	£	£
Harborough Leisure Trust	-	2,000
	<u>-</u>	<u>2,000</u>

3. OTHER TRADING ACTIVITIES

	30.6.23	30.6.22
	£	£
Fundraising events	11,123	6,899
Sale of goods	9,712	6,456
Social lotteries	786	828
	<u>21,621</u>	<u>14,183</u>

Income generated from the resale of donated goods amounted to £9,712 (2022 - £5,118).

Leicestershire Wildlife Hospital Trust

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Animal rescue and rehabilitation	115,080	9,259	124,339
	<u>115,080</u>	<u>9,259</u>	<u>124,339</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Animal rescue and rehabilitation	7,539	1,720	9,259
	<u>7,539</u>	<u>1,720</u>	<u>9,259</u>

6. INDEPENDENT EXAMINER'S REMUNERATION

	30.6.23 £	30.6.22 £
Independent Examiner's Fees - External scrutiny	300	335
Independent Examiner's Fees - Accountancy services	1,420	1,153
	<u>1,720</u>	<u>1,488</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

	30.6.23 £	30.6.22 £
Trustees' salaries	7,435	7,392
Trustees' pension contributions to money purchase schemes	36	35
	<u>7,471</u>	<u>7,427</u>

A E Downham has received remuneration during the year for work performed in respect of animal welfare. No remuneration has been paid for their role as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

8. STAFF COSTS

	30.6.23 £	30.6.22 £
Wages and salaries	47,459	46,473
Other pension costs	679	556
	<u>48,138</u>	<u>47,029</u>

The average monthly number of employees during the year was as follows:

	30.6.23	30.6.22
Animal welfare staff	4	4
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Leicestershire Wildlife Hospital Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

9. TANGIBLE FIXED ASSETS

	Freehold land £	Freehold buildings £	Equipment £
COST			
At 1 July 2022	61,612	568,462	14,719
Additions	-	16,629	-
	<hr/>	<hr/>	<hr/>
At 30 June 2023	61,612	585,091	14,719
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 July 2022	-	378,872	6,324
Charge for year	-	37,317	1,259
	<hr/>	<hr/>	<hr/>
At 30 June 2023	-	416,189	7,583
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 June 2023	61,612	168,902	7,136
	<hr/>	<hr/>	<hr/>
At 30 June 2022	61,612	189,590	8,395
	<hr/>	<hr/>	<hr/>

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 July 2022	3,998	17,394	666,185
Additions	-	-	16,629
	<hr/>	<hr/>	<hr/>
At 30 June 2023	3,998	17,394	682,814
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 July 2022	898	9,466	395,560
Charge for year	465	1,982	41,023
	<hr/>	<hr/>	<hr/>
At 30 June 2023	1,363	11,448	436,583
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 June 2023	2,635	5,946	246,231
	<hr/>	<hr/>	<hr/>
At 30 June 2022	3,100	7,928	270,625
	<hr/>	<hr/>	<hr/>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23 £	30.6.22 £
Prepayments and accrued income	-	41,012
	<hr/>	<hr/>

Leicestershire Wildlife Hospital Trust

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Social security and other taxes	-	787
Other creditors	279	128
Accrued expenses	1,200	2,024
	<u>1,479</u>	<u>2,939</u>

12. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	573,915	(40,216)	533,699
Restricted funds			
Incubators	600	-	600
Bird Isolation Building	5,000	25,000	30,000
Deer Stables	2,000	-	2,000
	<u>7,600</u>	<u>25,000</u>	<u>32,600</u>
TOTAL FUNDS	<u>581,515</u>	<u>(15,216)</u>	<u>566,299</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	84,983	(125,199)	(40,216)
Restricted funds			
Bird Isolation Building	25,000	-	25,000
	<u>109,983</u>	<u>(125,199)</u>	<u>(15,216)</u>
TOTAL FUNDS	<u>109,983</u>	<u>(125,199)</u>	<u>(15,216)</u>

Leicestershire Wildlife Hospital Trust

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	540,319	33,596	573,915
Restricted funds			
Incubators	-	600	600
Bird Isolation Building	-	5,000	5,000
Deer Stables	-	2,000	2,000
	<hr/>	<hr/>	<hr/>
	-	7,600	7,600
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	540,319	41,196	581,515

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,403	(133,807)	33,596
Restricted funds			
Incubators	600	-	600
Bird Isolation Building	5,000	-	5,000
Deer Stables	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
	7,600	-	7,600
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	175,003	(133,807)	41,196

Incubators

£600 in restricted funds relates to donations received towards the cost of incubators.

Bird Isolation Building

A donation of £25,000 was received during the year, in response to a funding request for wild bird accommodation. The funding will allow the hospital to create a new building to treat sick water birds during winter when bird flu is rife.

Deer Stables

£2,000 relates to a grant received from Harborough Leisure Trust during the year ended 30 June 2021, to build a stable for Deer.

Leicestershire Wildlife Hospital Trust

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

13. RELATED PARTY DISCLOSURES

There were no disclosable related party transactions for the year ended 30 June 2023 nor for the year ended 30 June 2022.