

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 June 2024**  
**for**  
**Leicestershire Wildlife Hospital Trust**

**Leicestershire Wildlife Hospital Trust**

**Contents of the Financial Statements**  
**for the Year Ended 30 June 2024**

|  | <b>Page</b>    |
|--|----------------|
| <b>Report of the Trustees</b>            | <b>1 to 2</b>  |
| <b>Independent Examiner's Report</b>     | <b>3</b>       |
| <b>Statement of Financial Activities</b> | <b>4</b>       |
| <b>Balance Sheet</b>                     | <b>5</b>       |
| <b>Notes to the Financial Statements</b> | <b>6 to 12</b> |

## **Leicestershire Wildlife Hospital Trust**

### **Report of the Trustees** **for the Year Ended 30 June 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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 £91,707 (2023 - £109,983) which, after deducting expenditure of £140,943 (2023 - £125,199) resulted in net expenditure of £49,236 (2023 - £15,216).

As at 30 June 2024, the charity had reserves of £517,063 (2023 - £566,299), £29,400 (2023 - £32,600) 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 £517,063 were held as at 30 June 2024, £29,400 of which were restricted. After deducting the charity's unrestricted fixed assets with a carrying value of £216,055, it has unrestricted reserves available of £271,608 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 2024**

**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 25 April 2025 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 2024.

**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

25 April 2025

**Leicestershire Wildlife Hospital Trust**

**Statement of Financial Activities**  
**for the Year Ended 30 June 2024**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 30.6.24<br>Total<br>funds<br>£ | 30.6.23<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                                |                                |
| Donations and legacies             | 2     | 67,051                    | -                        | 67,051                         | 88,362                         |
| Other trading activities           | 3     | 24,656                    | -                        | 24,656                         | 21,621                         |
| <b>Total</b>                       |       | <u>91,707</u>             | <u>-</u>                 | <u>91,707</u>                  | <u>109,983</u>                 |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                                |                                |
| Raising funds                      |       | 270                       | -                        | 270                            | 860                            |
| <b>Charitable activities</b>       | 4     |                           |                          |                                |                                |
| Animal rescue and rehabilitation   |       | 137,473                   | 3,200                    | 140,673                        | 124,339                        |
| <b>Total</b>                       |       | <u>137,743</u>            | <u>3,200</u>             | <u>140,943</u>                 | <u>125,199</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (46,036)                  | (3,200)                  | (49,236)                       | (15,216)                       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                                |                                |
| Total funds brought forward        |       | 533,699                   | 32,600                   | 566,299                        | 581,515                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>487,663</u></u>     | <u><u>29,400</u></u>     | <u><u>517,063</u></u>          | <u><u>566,299</u></u>          |

The notes form part of these financial statements

**Leicestershire Wildlife Hospital Trust**

**Balance Sheet**  
**30 June 2024**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 30.6.24<br>Total<br>funds<br>£ | 30.6.23<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                                |                                |
| Tangible assets                                  | 9     | 216,055                   | 28,800                   | 244,855                        | 246,231                        |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                                |                                |
| Cash at bank                                     |       | 274,720                   | 8,306                    | 283,026                        | 321,547                        |
| <b>CREDITORS</b>                                 |       |                           |                          |                                |                                |
| Amounts falling due within one year              | 10    | (3,112)                   | (7,706)                  | (10,818)                       | (1,479)                        |
| <b>NET CURRENT ASSETS</b>                        |       | <u>271,608</u>            | <u>600</u>               | <u>272,208</u>                 | <u>320,068</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>487,663</u>            | <u>29,400</u>            | <u>517,063</u>                 | <u>566,299</u>                 |
| <b>NET ASSETS</b>                                |       | <u>487,663</u>            | <u>29,400</u>            | <u>517,063</u>                 | <u>566,299</u>                 |
| <b>FUNDS</b>                                     | 11    |                           |                          |                                |                                |
| Unrestricted funds                               |       |                           |                          | 487,663                        | 533,699                        |
| Restricted funds                                 |       |                           |                          | 29,400                         | 32,600                         |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <u>517,063</u>                 | <u>566,299</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2025 and were signed on its behalf by:

A E Downham - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 30 June 2024**

**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 2024 and 30 June 2023, 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 2024**

**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**

|           | 30.6.24       | 30.6.23       |
|-----------|---------------|---------------|
|           | £             | £             |
| Donations | 48,401        | 41,169        |
| Legacies  | 18,650        | 47,193        |
|           | <u>67,051</u> | <u>88,362</u> |

**3. OTHER TRADING ACTIVITIES**

|                    | 30.6.24       | 30.6.23       |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Fundraising events | 10,880        | 11,123        |
| Sale of goods      | 13,109        | 9,712         |
| Social lotteries   | 667           | 786           |
|                    | <u>24,656</u> | <u>21,621</u> |

Income generated from the resale of donated goods amounted to £13,109 (2023 - £9,712).

**Leicestershire Wildlife Hospital Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**4. CHARITABLE ACTIVITIES COSTS**

|                                  | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 5)<br>£ | Totals<br>£    |
|----------------------------------|----------------------|---------------------------------------|----------------|
| Animal rescue and rehabilitation | <u>130,283</u>       | <u>10,390</u>                         | <u>140,673</u> |

**5. SUPPORT COSTS**

|                                  | Management<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|----------------------------------|-----------------|--------------------------|---------------|
| Animal rescue and rehabilitation | <u>8,553</u>    | <u>1,837</u>             | <u>10,390</u> |

**6. INDEPENDENT EXAMINER'S REMUNERATION**

|  | 30.6.24<br>£ | 30.6.23<br>£ |
|--|--------------|--------------|
| Independent Examiner's Fees - External scrutiny    | 300          | 300          |
| Independent Examiner's Fees - Accountancy services | <u>1,537</u> | <u>1,420</u> |
|  | <u>1,837</u> | <u>1,720</u> |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

|   | 30.6.24<br>£ | 30.6.23<br>£ |
|---|--------------|--------------|
| Trustees' salaries  | 7,925        | 7,435        |
| Trustees' pension contributions to money purchase schemes | <u>54</u>    | <u>36</u>    |
|   | <u>7,979</u> | <u>7,471</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 2024 nor for the year ended 30 June 2023.

**8. STAFF COSTS**

|                     | 30.6.24<br>£  | 30.6.23<br>£  |
|---------------------|---------------|---------------|
| Wages and salaries  | 53,371        | 47,459        |
| Other pension costs | <u>856</u>    | <u>679</u>    |
|                     | <u>54,227</u> | <u>48,138</u> |

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

|                      | 30.6.24  | 30.6.23  |
|----------------------|----------|----------|
| Animal welfare staff | <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 2024**

**9. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>land<br>£            | Freehold<br>buildings<br>£ | Equipment<br>£ |
|-----------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>           |                                  |                            |                |
| At 1 July 2023        | 61,612                           | 585,091                    | 14,719         |
| Additions             | -                                | 38,846                     | -              |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| At 30 June 2024       | 61,612                           | 623,937                    | 14,719         |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| <b>DEPRECIATION</b>   |                                  |                            |                |
| At 1 July 2023        | -                                | 416,189                    | 7,583          |
| Charge for year       | -                                | 37,271                     | 1,070          |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| At 30 June 2024       | -                                | 453,460                    | 8,653          |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| <b>NET BOOK VALUE</b> |                                  |                            |                |
| At 30 June 2024       | 61,612                           | 170,477                    | 6,066          |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| At 30 June 2023       | 61,612                           | 168,902                    | 7,136          |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
|                       | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£     | Totals<br>£    |
| <b>COST</b>           |                                  |                            |                |
| At 1 July 2023        | 3,998                            | 17,394                     | 682,814        |
| Additions             | -                                | -                          | 38,846         |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| At 30 June 2024       | 3,998                            | 17,394                     | 721,660        |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| <b>DEPRECIATION</b>   |                                  |                            |                |
| At 1 July 2023        | 1,363                            | 11,448                     | 436,583        |
| Charge for year       | 395                              | 1,486                      | 40,222         |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| At 30 June 2024       | 1,758                            | 12,934                     | 476,805        |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| <b>NET BOOK VALUE</b> |                                  |                            |                |
| At 30 June 2024       | 2,240                            | 4,460                      | 244,855        |
|                       | <hr/>                            | <hr/>                      | <hr/>          |
| At 30 June 2023       | 2,635                            | 5,946                      | 246,231        |
|                       | <hr/>                            | <hr/>                      | <hr/>          |

**Leicestershire Wildlife Hospital Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 30.6.24       | 30.6.23      |
|------------------|---------------|--------------|
|                  | £             | £            |
| Other creditors  | 9,558         | 279          |
| Accrued expenses | 1,260         | 1,200        |
|                  | <u>10,818</u> | <u>1,479</u> |

**11. MOVEMENT IN FUNDS**

|                           | At 1.7.23      | Net<br>movement<br>in funds | At<br>30.6.24  |
|---------------------------|----------------|-----------------------------|----------------|
|                           | £              | £                           | £              |
| <b>Unrestricted funds</b> |                |                             |                |
| General fund              | 533,699        | (46,036)                    | 487,663        |
| <b>Restricted funds</b>   |                |                             |                |
| Incubators                | 600            | -                           | 600            |
| Bird Isolation Building   | 30,000         | (3,000)                     | 27,000         |
| Deer Stables              | 2,000          | (200)                       | 1,800          |
|                           | <u>32,600</u>  | <u>(3,200)</u>              | <u>29,400</u>  |
| <b>TOTAL FUNDS</b>        | <u>566,299</u> | <u>(49,236)</u>             | <u>517,063</u> |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 91,707                | (137,743)             | (46,036)             |
| <b>Restricted funds</b>   |                       |                       |                      |
| Bird Isolation Building   | -                     | (3,000)               | (3,000)              |
| Deer Stables              | -                     | (200)                 | (200)                |
|                           | <u>-</u>              | <u>(3,200)</u>        | <u>(3,200)</u>       |
| <b>TOTAL FUNDS</b>        | <u>91,707</u>         | <u>(140,943)</u>      | <u>(49,236)</u>      |

**Leicestershire Wildlife Hospital Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

**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 ended 30 June 2023, in response to a funding request for wild bird accommodation. The funding has allowed the hospital to create a new building, which will be used 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. This project was completed during the year ended 30 June 2024.

**Leicestershire Wildlife Hospital Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**12. RELATED PARTY DISCLOSURES**

There were no disclosable related party transactions for the year ended 30 June 2024 nor for the year ended 30 June 2023.